

## The Gazette



## of India

PUBLISHED BY AUTHORITY

No. 9] NEW DELHI, SATURDAY, FEBRUARY 27, 1960/PHALGUNA 8, 1881

## NOTICE

The undermentioned Gazettes of India Extraordinary were published upto the 19th February, 1960 :—

Issue No.	No. and date	Issued by	Subject
13	G.S.R. 171, dated 13th February, 1960.	Ministry of Food and Agriculture.	Appointing Shri K. D. Narayan, Joint Director (Food), Government of India, Bombay to exercise the powers of a licensing authority for the Western Region.
14	G.S.R. 172, dated 10th February, 1960.	Ministry of Home Affairs.	The Degloor Market Committee (Reconstitution and Reorganisation) Order, 1960.
15	G.S.R. 173, dated 15th February, 1960.	Ministry of Food and Agriculture.	Further amendments in the Rice (Uttar Pradesh) Price Control Order, 1959.
16	G.S.R. 198, dated 18th February, 1960.	Ministry of Finance	Further amendments in the Central Excise Rules, 1944.
	G.S.R. 199, dated 18th February, 1960.	Do.	Fixation of Rates for different sizes of centrifugals employed in the manufacture of Khandsari sugar.
17	G.S.R. 200, dated 19th February, 1960.	Ministry of Food and Agriculture.	Further amendments in the Rice (Uttar Pradesh) Price Control Order, 1959.

Copies of the Gazettes Extraordinary mentioned above will be supplied on indent to the Manager of Publications, Civil Lines, Delhi. Indents should be submitted so as to reach the Manager within ten days of the date of issue of these Gazettes.

**PART II—Section 3—Sub-section (1)**

**General Statutory Rules (including orders, bye-laws etc. of a general character) issued by the Ministries of the Government of India (other than the Ministry of Defence) and by Central Authorities (other than the Administrations of Union Territories).**

**MINISTRY OF LAW**

**(Department of Legal Affairs)**

*New Delhi, the 18th February 1960*

**G.S.R. 203 (Contract/Amendment 22).—**In exercise of the powers conferred by clause (1) of article 299 of the Constitution, the President hereby directs that the following further amendments shall be made in the notification of the Government of India in the Ministry of Law, No. G.S.R. 1161, dated the 1st December 1958, relating to the execution of contracts and assurances of property, namely:—

In the said notification—

**A. In Part VII which relates to the Ministry of Food and Agriculture—**

**Under Head A—**

(a) In item 2, for clause (xv), the following clause shall be substituted, namely:—

*‘(xv) Contracts and other instruments relating to Off-Shore Fishing Station at Cochin, Tuticorin and Vizagapatam;*

*by the Deputy Director, Off-Shore Fishing Station, Cochin, Deputy Director, Off-Shore Fishing Station, Tuticorin, and Assistant Director, Off-Shore Fishing Station, Vizagapatam, respectively.’*

(b) After item 5, the following item shall be inserted, namely:—

*‘6. In the case of the Delhi Milk Scheme:—*

*All Contracts and other instruments;*

*by the Chairman, Delhi Milk Scheme.*

**B. In Part VIII which relates to the Ministry of Health, the existing entry under item 3 shall be numbered as clause (i) and after clause (i) so numbered, the following clause shall be inserted, namely:—**

*‘(ii) Agreements relating to H.T. supply of electricity to the B.C.G. Vaccine Laboratory by the Madras State Electricity Board;*

*by the Director B.C.G. Vaccine Laboratory, Guindy, Madras.’*

**C. In Part X which relates to the Ministry of Information and Broadcasting—**

(a) Under Head C, clause (iii) shall be omitted and clauses (iv) to (xiii) shall be renumbered as clauses (iii) to (xii) respectively.

(b) The existing Head F shall be relettered as Head G and before Head G so relettered, the following Head shall be inserted, namely:—

*‘F. In the case of the Song and Drama Division:—*

*(i) Contracts with artistes whom the Director of the Song and Drama Division has the power to appoint; and*

*(ii) Contracts with authors of scripts for the purchase of copy right; by the Director, Song and Drama Division.*

**D. In Part XVIII which relates to the Ministry of Transport and Communication, under Head B in item 4, for clause (ix), the following clause shall be substituted, namely:—**

*‘(ix)(a) Acceptance of Indemnity bonds in connection with payment relating to Postal Life Insurance Policies; and (b) Release and re-assignment of the Postal Life Insurance Policies to insureds;*

*by the Assistant Directors in charge of Postal Life Insurance work in the circle offices.’*

**E. In Part XIX** which relates to the Ministry of Works, Housing and Supply under Head B in item 1, clause (b) shall be relettered as clause (c) and before clause (c) so relettered, the following clause shall be inserted, namely:—

'(b) Bonds of Trade Apprentices selected for training under the Trade Apprentice Scheme or their parents or guardians;  
*by the Head of the Government Press, concerned*

**F. In Part XXVIII** which relates to the territories under the administration of the Chief Commissioner, Pondicherry, item 5 shall be renumbered as item 6 and before item 6 so renumbered, the following item shall be inserted, namely:—

'5. Contracts and agreements relating to hire of tractors, oil engines, agricultural implements and tools to private parties by the Agriculture Department;  
*by the Director of Agriculture.'*

[No. F. 17(1)/60-J.]

P. K. BOSE, Dy. Secy.

### MINISTRY OF HOME AFFAIRS

New Delhi, the 17th February 1960

**G.S.R. 204.**—In exercise of the powers conferred by section 18 of the Central Reserve Police Force Act, 1949 (66 of 1949), the Central Government hereby makes the following further amendments in the Central Reserve Police Force Rules, 1955, namely:—

In the said rules,—

(1) in rule 16,—

(i) for clause (a), the following clause shall be substituted, namely:—

"(a) All members of the Force shall be enrolled for a period of three years. During this period of engagement, they shall be liable to discharge at any time on one month's notice by the appointing authority. At the end of this period, those not given substantive status shall be considered for quasi-permanency under the provisions of the Central Civil Services (Temporary Service) Rules, 1949. Those not declared quasi-permanent under the said rules shall be continued as temporary Government employees unless they claim discharge as per Schedule to the Act. Those who are temporary shall be liable to discharge on one month's notice and those who are quasi-permanent shall be liable to discharge on three months' notice in accordance with the said rules, as amended from time to time."

(ii) in clause (b), for the words "before termination of the period for which a member of the Force is enrolled or re-engaged", the words "either before termination of the period for which a member of the Force is enrolled or at any time thereafter" shall be substituted;

(2) in Appendix F,—

(i) in Form C.R.P. No. 1 (relating to the Central Reserve Police Recruiting Roll), in item 16,—

(a) for Note (2), the following Note shall be substituted, namely:—

"(2) During the period of initial engagement, or so long you are temporary thereafter, the appointing authority may discharge you at any time on one month's notice if in his opinion you are not likely to make an efficient member of the Force."

(b) in Note (3), for the words "enlisted or re-engaged", the words "enrolled or at any time thereafter" shall be substituted;

(ii) under the heading "11. Service Details", paragraph (b) (Agreements to extend service for definite periods) including the entries thereunder shall be omitted.

[No. F. 2/12/59-P.II.]

*New Delhi, the 22nd February 1960*

**G.S.R. 205.**—The following draft amendment to the Part C States Prize Competitions Rules, 1956, in their application to the Union Territories of Delhi, Himachal Pradesh, Manipur, Tripura and the Andaman and Nicobar Islands, which the Central Government proposes to make in exercise of the powers conferred by section 20 of the Prize Competitions Act, 1955 (42 of 1955), is hereby published for the information of persons likely to be affected thereby as required by sub-section (1) of the said section.

2. Notice is hereby given that the draft amendment will be taken into consideration on or after the 25th March, 1960, and that any objection or suggestion which may be received from any person with respect thereto before that date will be considered by the Central Government.

*Draft Amendment*

In the said rules, in Form 'B', after condition No. 3, the following condition shall be inserted, namely:—

“(3A) The licensee shall not promote or conduct any competition outside India and all tickets, coupons, advertisements, posters and bills, list of prize-winners and other documents for use in the prize competition or descriptive of such competition or otherwise relating thereto, shall bear in bold letters a note stating that the competition shall not be available for persons residing outside India”.

[No. 20/17/59-P. II.]

P. K. DAVE, Dy. Secy.

*New Delhi, the 18th February 1960*

**G.S.R. 206.**—In exercise of the powers conferred by section 3 of the Foreigners Act, 1946 (31 of 1946), the Central Government hereby makes the following amendment in the notification of the Government of India in the Ministry of Home Affairs No. 6/131/59-F.I., dated the 6th November, 1959, namely:—

In the said notification, in the opening paragraph, after the words “in this behalf”, the words “or from the Under Secretary to the Government of West Bengal in the Home Department” shall be inserted.

2. The notification of the Government of India in the Ministry of Home Affairs No. 6/131/59-F.I., dated the 25th January, 1960, authorising the Under Secretary to the Government of West Bengal in the Home (Passport) Department to grant permission, is hereby cancelled.

[No. 6/131/59-F.I.]

FATEH SINGH, Jt. Secy.

*New Delhi, the 23rd February 1960*

**G.S.R. 207.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following rules relating to recruitment to the post of Librarian, Ministry of Home Affairs, namely:—

**I. Short title.**—These rules may be called the Librarian (Ministry of Home Affairs) Recruitment Rules, 1960.

**II. Application.**—These rules shall apply to the post of Librarian, Ministry of Home Affairs.

**III. Classification, scale of pay, etc.**—The classification of the said post, the scale of pay attached thereto, age limit, qualifications and other matters relating to the said post shall be as specified in columns (3) to (9) of the Schedule annexed to the rules:

Provided that the upper age limit prescribed for direct recruitment may be relaxed in the case of Scheduled Castes and Scheduled Tribes and other special categories, in accordance with the general orders issued from time to time by the Government of India.

**IV. Disqualification.**—No male candidate, who has more than one wife living and no female candidate, who has married a person having already a wife living, shall be eligible for appointment to the said post:

Provided that the Government of India may, if it is satisfied that there are special grounds for doing so, exempt any such candidate from the operation of this rule.

#### THE SCHEDULE

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|--|---|
| (1) Name of post . . . . .   | Librarian   |
| (2) No. of post . . . . .  | One   |
| (3) Classification . . . . .   | General Central Service Class II (Non-Gazetted) (Non-ministerial).  |
| (4) Scale of pay . . . . .   | Rs. 275—25—500.   |
| (5) Age limit for direct recruits . . . . .  | Below 35 years.<br>(Relaxable in case of Govt. Servants).   |
| (6) Educational and other qualifications required for direct recruits.                               | Essential :—<br>(i) Degree of a recognised University.<br>(ii) Degree/Diploma in Library Science of a recognised University/Institution.<br>(iii) About 3 years' experience in responsible capacity in a Library of standing.<br>(QUALIFICATIONS RELAXABLE AT COMMISSION'S DISCRETION IN CASES OF CANDIDATES OTHERWISE WELL QUALIFIED). |
| (7) Method of recruitment . . . . .  | By direct recruitment.  |
| (8) Period of probation, if any . . . . .  | Two years.  |
| (9) Circumstances in which Union Public Service Commission is to be consulted in making recruitment. | To be consulted under the Union Public Service Commission (Consultations) Regulations.  |

[No. F. 4/9/59-Ad. I(A).]

T. C. A. SRINIVASAVARADAN, Dy. Secy.

### MINISTRY OF FINANCE

#### (Department of Revenue)

#### CUSTOMS AND CENTRAL EXCISE

New Delhi, the 27th February 1960

**G.S.R. 208.**—The following draft of certain further amendments to the Customs and Central Excise Duties Drawback (Toilet Products) Rules, 1958, which the Central Government proposes to make in exercise of the powers conferred by sub-section (3) of section 43-B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), as in force in India and as applied to the State of Pondicherry, is published as required by sub-section (3) of the said section 43-B of the Sea Customs Act, 1878 (8 of 1878), for the information of all persons likely to be affected thereby, and notice is hereby given that the said draft will be taken into consideration on or after the 26th March, 1960.

Any objection or suggestion which may be received from any person with respect to the said draft before the date so specified will be considered by the Central Government. Such objections or suggestions should be addressed to the Deputy Secretary to the Government of India, Ministry of Finance (Department of Revenue), New Delhi.

#### Draft Amendments

In the said Rules—

- (1) in rule 1 and in Forms A and B, for the words "Toilet Products" wherever they occur, the words "Toilet and Cleaning Products" shall be substituted;

- (2) for the words "toilet products" wherever they occur, the words "toilet and cleansing products" shall be substituted; and
- (3) for clause (f) of rule 2, the following shall be substituted, namely:—  
'(f) "toilet and cleansing products" includes soap and all other toilet and cleansing products containing soap, fats or oils manufactured in India or the State of Pondicherry, and in the manufacture of which imported material or excisable article or both have been used.'

[No. 11/60.]

**G.S.R. 209.**—In exercise of the powers conferred by sub-section (3) of section 43B of the Sea Customs Act, 1878 (8 of 1878) and section 37 of the Central Excises and Salt Act, 1944 (1 of 1944), (both as in force in India and as applied to the State of Pondicherry), the Central Government hereby makes the following rules the same having been previously published as required under the said sub-section (3) of section 43B, namely:—

**THE CUSTOMS AND CENTRAL EXCISE DUTIES EXPORT DRAWBACK  
(GENERAL) RULES, 1960.**

**1. Short title.**—These rules may be called the Customs and Central Excise Duties Export Drawback (General) Rules, 1960.

**2. Definitions.**—In these rules, unless the context otherwise requires,—

- (a) "excisable materials" means materials produced or manufactured in India or in the State of Pondicherry, on which central excise duty has been paid;
- (b) "export" includes shipment of the goods as provisions or stores for use on board a ship proceeding to a foreign port;
- (c) "goods" means any of the articles specified in the First or the Second Schedule, which are manufactured in India or the State of Pondicherry, and in the manufacture of which imported or excisable materials or both have been used;
- (d) "imported materials" means materials imported into India or the State of Pondicherry, on payment of customs duty;
- (e) "manufacturer" means a manufacturer of the goods;
- (f) "drawback" includes drawback of customs duty paid on imported materials and rebate of central excise duty paid on excisable Materials;
- (g) "Schedule" means a Schedule appended to these rules.

**3. Goods in respect of which drawback may be paid.**—Subject to the provisions of the Sea Customs Act, 1878 (8 of 1878) and of the Central Excises and Salt Act, 1944 (1 of 1944) and of these rules, and subject also to such provisions of the Central Excise Rules, 1944, as may be applicable in this behalf, a drawback at the rate or rates determined in accordance with rules 4 or rule 5, as the case may be, shall be allowed of the customs duty paid on the imported materials, and the central excise duty paid on the excisable materials, used in the manufacture of the goods exported from India or the State of Pondicherry.

Provided that no such drawback shall be allowed if such goods have been taken into use after manufacture.

**4. Rate of drawback in respect of goods specified in the First Schedule:—**

- (1) Drawback admissible under these rules in respect of any goods specified in the second column of the First Schedule shall be at the rate or rates specified against such goods in the corresponding entry in the third column of the said Schedule.
- (2) The Central Government may revise the rate or rates of drawback so specified at such intervals as it thinks fit, and for this purpose may require any manufacturer of any variety or brand of the goods to furnish information in such form as it may prescribe, particularly in respect of the materials used in the manufacture of such brand or variety and the customs or the central excise duty, if any, paid thereon.

**5. Rate of drawback in respect of goods specified in the Second Schedule.**—The rate of drawback admissible under these rules in respect of any quantity of a

particular variety or brand of the goods specified in the Second Schedule shall be the total of the average customs duty paid on the imported materials, and the average central excise duty paid on the excisable materials, used in the manufacture of such quantity of such variety or brand of the goods.

(2) Such averages shall be determined, on application by the manufacturer, by the Central Government or by such Collector of Customs or Collector of Central Excise as may be designated by the Central Government in any particular case, on the basis of information furnished by the manufacturer in respect of the materials used in the manufacture of the goods and the customs or the central excise duty if any, paid on such materials, during such period as in the opinion of the Central Government or such Collector is relevant for the purpose.

(3) Such information shall be furnished by the manufacturer in such form as the Central Government or such Collector may prescribe in any particular case, and shall be subject to such verification as the Central Government or such Collector may deem necessary in any particular case.

(4) The allowance of drawback at any rate or rates so determined shall be subject to the fulfilment of such conditions as the Central Government or such Collector may prescribe in any particular case.

(5) The Central Government or such Collector may revise any rate or rates of drawback for any variety or brand of the goods at such intervals as it or he thinks fit, and for this purpose, may require any manufacturer to furnish information in such form as may be prescribed, particularly in respect of the materials used in the manufacture of such brand or variety and the customs or excise duty, if any, paid thereon. If such information is not furnished, and facilities for its verification are not provided, by the manufacturer within such period as may be specified by the Central Government or such Collector, the Central Government or such Collector may deny drawback in respect of shipments made, of such variety or brand of the goods after the expiry of the said period.

**6. Effective date for application of rate of drawback.**—The provisions of section 38 of the Sea Customs Act, 1878 shall apply to the rate of drawback applicable to any goods exported as they apply to the rate of duty and tariff-valuation (if any) applicable to such goods.

**7. Drawback inadmissible unless rate determined before exportation.**—Except as provided in rule 8, no goods which are exported shall be entitled to drawback under these Rules unless prior to their exportation, the rate of drawback for such goods has been specified or determined in the manner herein before prescribed.

**8. Facility for shipment under provisional claims.**—(1) If it appears to the Central Government, or the Collector designated under sub-rule (2) of rule 5, that the process of determination of a rate or rates of drawback in respect of any particular goods may take some time, the Central Government or such Collector may, pending the determination of such rate or rates, and on a request in writing from any intending exporter of such goods, permit export of such goods to be made in accordance with the procedure laid down in rule 9 but under a provisional claim for drawback, subject to such conditions as may be prescribed in this behalf.

Provided that where the description of such goods has not already been specified in the First or the Second Schedule, such permission shall not be granted until the description is so specified.

(2) Subject to the satisfactory identification of the goods shipped, and to the due observance by the exporter, of the prescribed procedures, such provisional claims shall be settled at such rate or rates as may be ultimately determined by the Central Government or such Collector.

(3) In any case where permission has been granted under sub-rule (1) for export to be made under a provisional claim for drawback, such permission shall not be construed as any guarantee that the claim will be finally admitted and paid by the Customs Collector.

**9. Exporter's declarations and documents.**—At the time of the export of the goods the exporter shall,—

(a) make a declaration on the relative shipping bill that a claim for drawback under these rules is being made;

- (b) state on the shipping bill, the description, quantity and such other particulars as are necessary for deciding whether the goods are entitled to drawback, and if so, at what rate or rates; and
- (c) furnish the Customs Collector with a copy of the shipment invoice or any other document giving particulars of the description, quantity and value of the goods to be exported.

10. **Certain conditions to govern drawback.**—No drawback shall be allowed under these rules in respect of any goods unless—

- (i) the goods are included in the export manifest of the vessel by which the goods are shipped; and
- (ii) payment of drawback is demanded within six months from the date of entry for shipment.

11. **Powers of Customs-collector.**—For the purpose of rules 4 and 5 of these rules, the Customs-collector may require the manufacturer to produce any books of account or other documents relating to the proportion and quantity of the imported and excisable materials used in the manufacture of the goods and the customs and central excise duty paid thereon.

12. **Access to manufactory.**—Whenever the Chief Customs-Officer or the Chief Customs-authority considers it necessary, the manufacturer shall give access at all reasonable times to any officer of the Central Government specially authorised in this behalf by such officer or such authority, to every part of the premises in which the goods are manufactured, so as to enable the officer so authorized to verify by inspection of the processes of, and the materials used for, the manufacture of such goods or otherwise, the entitlement of the goods for drawback or for a particular rate of drawback, under these rules.

13. **Repeal of rules.**—The rules specified in the Third Schedule are hereby repealed except as respects things done or omitted to be done thereunder.

#### THE FIRST SCHEDULE

Sl. No.	Description of the goods	Rate of drawback
1		3
1.	Fabrics, hosiery and fishnet twine or cord, manufactured, wholly or in admixture with other yarn, from artificial silk yarn of all varieties other than staple fibre yarn; and ready-made garments made from such fabrics,—	
	(a) if they contain artificial silk yarn other than artificial silk yarn consisting entirely of cellulose derivatives or regenerated cellulose or of both—	
	(i) of less than 20 deniers . . .	Six rupees and eighty-five naye paise per pound of artificial silk yarn content of such deniers.
	(ii) of 20 or more deniers . . .	Four rupees and thirty-naye paise per pound of artificial silk yarn content of such deniers.
	(b) if they contain artificial silk yarn consisting entirely of cellulose derivatives of regenerated cellulose or both—	
	(i) of less than 75 deniers . . .	Two rupees and thirty naye paise per pound of artificial silk yarn content of such deniers.
	(ii) of 75 or more deniers but not more than 100 deniers.	One rupee and fifty-nine naye paise per pound of artificial silk yarn content of such deniers.



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	(iii) of more than 100 deniers but not more than 135 deniers.	Seventy six naye paise per pound of artificial silk yarn content of such deniers.
	(iv) of more than 135 deniers but not more than 175 deniers.	Fifty-five naye paise per pound of artificial silk yarn content of such deniers.
	(v) of more than 175 deniers	One rupee and sixteen naye paise per pound of artificial silk yarn content of such deniers.
2.	Plastic goods other than spectacle frames, leather cloth, polyvinyl chloride cables and plastic sequins, that is to say—	
	(1) Polystyrene moulding powder	Twenty-one naye paise per pound.
	(2) Polyvinyl chloride sheeting	Twenty-nine naye paise per pound.
	(3) Urea formaldehyde moulding powder	Sixteen naye paise per pound.
	(4) Articles or component parts of any articles which are made wholly of any one, and not more than one, of the following materials—	
	(i) Cellulose acetate moulding powder or cellulose acetate sheets.	Seventy-seven naye paise per pound.
	(ii) Cellulose acetate butyrate moulding powder.	Seventy-two naye paise per pound.
	(iii) Cellulose nitrate sheets, films, rods or tubes.	One rupee and thirteen naye paise per pound.
	(iv) Polyethylene moulding powder.	Seventy-two naye paise per pound.
	(v) Polymethyl methacrylate sheets, films, rods or tubes.	One rupee and eighty-six naye paise per pound.
	(vi) Polystyrene moulding powder.	Twenty-one naye paise per pound.
	(vii) Polyvinyl chloride sheeting	Twenty-nine naye paise per pound.
	(viii) Urea formaldehyde moulding powder.	Thirty-six naye paise per pound.
3.	Crown corks—	
	(i) with composition cork discs—	
	(a) unspotted, or spotted with aluminium foil.	Five rupees and ninety naye paise per one hundred gross.
	(b) spotted with "vinylite" or "vinyl paper"	Seventeen rupees and thirty naye paise per one hundred gross.
	(ii) with natural cork discs	Twenty rupees and eighty-five naye paise per one hundred gross.
4.	Steel products, namely :—	
	(a) Wire gauze, mesh, netting and chain link fencing, made of galvanised iron wire falling under item 63(25) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), which is—	
	(i) finer than 16 S.W.G. but not finer than 22 S.W.G.	Rupees two hundred and thirty-six per ton.
	(ii) finer than 22 S.W.G. but not finer than 27 S.W.G.	Rupees two hundred and eighty-four per ton.
	(iii) finer than 27 S.W.G. but not finer than 30 S.W.G.	Rupees three hundred and thirty two per ton.
	(iv) finer than 30 S.W.G.	Rupees four hundred and twenty-one per ton.
	Provided that in the case of goods manufactured from wire of different gauges	

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		drawback shall be allowed at the rate applicable to wire of the thicker or the thickest variety, as the case may be used in the goods
(B) Wire gauze and mesh made from tinned steel wire of fineness 28 G to 32 G		Rupees five hundred and forty-five per ton
(C) Panel pins made of hard bright wire finer than 16 S.W.G.		Rupees two hundred and three per ton
(D)(i) Tin containers exported filled; and tin containers exported empty. assembled or unassembled.		Rupees sixty per ton of tinplate content
(ii) Tinplate washers . . . . .		Rupees sixty per ton of tinplate content
(iii) Components of mathematical instrumental boxes made of tinplate.		Rupees sixty per ton of tinplate content
(E) Hurricane lanterns . . . . .		Rupees fifty-nine per ton of steel content
(F) Steel stranded wire made from galvanised steel wire of tensile strength below 45 tons per square inch which is—		
(i) not finer than 16 S.W.G. . . . .		Rupees fifty-two per ton
(ii) finer than 16 S.W.G. but not finer than 22 S.W.G.		Rupees two hundred and thirty-six per ton
(iii) finer than 22 S.W.G. but not finer than 27 S.W.G.		Rupees two hundred and eighty four per ton
(iv) finer than 27 S.W.G. but not finer than 30 S.W.G.		Rupees three hundred and thirty-two per ton
(v) finer than 30 S.W.G. . . . .		Rupees four hundred and twenty-one per ton
		Provided that in the case of goods manufactured from wire of different gauges, drawback shall be allowed at the rate applicable to wire of the thicker or thickest variety, as the case may be, used in the goods.
(G)(1) Agricultural implements, namely the following—		Rupees fifty-two per ton of steel content
steel ploughs, shovels, pick axes, kod-alics, hand sprayers and dusters and persian wheels.		
(2) Baling hoops . . . . .		Rupees fifty-two per ton of steel content
(3) Belt fasteners . . . . .		Rupees fifty-two per ton of steel content
(4) Bolts, nuts and rivets . . . . .		Rupees fifty-two per ton of steel content
(5) Box strappings . . . . .		Rupees fifty-two per ton of steel content
(6) Building hardware, namely the following—		Rupees fifty-two per ton of steel content
hinges, hasps, staples, tower bolts, pad bolts, pad locks and gate hooks and eyes		
(7) Collapsible gates . . . . .		Rupees fifty-two per ton of steel content
(8) Dogspikes . . . . .		Rupees fifty-two per ton of steel content
(9) Enamelware . . . . .		Rupees fifty-two per ton of steel content
(10) Electric Conduit pipes . . . . .		Rupees fifty two per ton of steel content
(11) Expanded metal . . . . .		Rupees fifty-two per ton of steel content
(12) Fabricated steel structurals . . . . .		Rupees fifty-two per ton of steel content
(13) Galvanised iron buckets . . . . .		Rupees fifty-two per ton of steel content
(14) Galvanised iron bath tubs . . . . .		Rupees fifty-two per ton of steel content
(15) Galvanised iron water bottles . . . . .		Rupees fifty two per ton of steel content

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(16)	Galvanised steel tubular poles . . . . .	Rupees fifty-two per ton of steel content
(17)	Gauze, mesh, netting and chain link fencing manufactured from galvanised iron wire of gauge or gauges 16 S.W.G. or coarser than 16 S.W.G.	Rupees fifty-two per ton of steel content
(18)	Hand tools . . . . .	Rupees fifty-two per ton of steel content
(19)	Hardware . . . . .	Rupees fifty-two per ton of steel content
(20)	Iron nails . . . . .	Rupees fifty-two per ton of steel content
(21)	Mild steel arc welding electrodes . . . . .	Rupees fifty-two per ton of steel content
(22)	Mild steel pipes, black or galvanised . . . . .	Rupees fifty-two per ton of steel content
(23)	Mild steel screws including wood screws, machine screws and rivets.	Rupees fifty-two per ton of steel content
(24)	Mild steel washers, black and galvanised.	Rupees fifty-two per ton of steel content
(25)	Panel pins made of hard bright wire of 16 S.W.G.	Rupees fifty-two per ton of steel content
(26)	Railway sleeper clamps . . . . .	Rupees fifty-two per ton of steel content
(27)	Rolling shutters . . . . .	Rupees fifty-two per ton of steel content
(28)	Steel drums, galvanised or black, exported empty or filled.	Rupees fifty-two per ton of steel content
(29)	Steel furniture, including locker cabinets and other safe deposit equipment, strong doors, steel windows and doors, but excluding parts thereof made of stainless steel	Rupees fifty-two per ton of steel content
(30)	Steel ghamelas and pans. . . . .	Rupees fifty-two per ton of steel content
(31)	Steel rat traps and steel parts of rat traps	Rupees fifty-two per ton of steel content
(32)	Steel safes, coffers and cash boxes . . . . .	Rupees fifty-two per ton of steel content
(33)	Steel tanks . . . . .	Rupees fifty-two per ton of steel content
(34)	Steel trunks . . . . .	Rupees fifty-two per ton of steel content
(35)	Tipping wagons . . . . .	Rupees fifty-two per ton of steel content
(36)	Transmission line towers . . . . .	Rupees fifty-two per ton of steel content
(37)	Trolleys . . . . .	Rupees fifty-two per ton of steel content
(38)	Watering cans . . . . .	Rupees fifty-two per ton of steel content
(39)	Wire brushes . . . . .	Rupees fifty-two per ton of steel content
5	Hydraulic brake fluid conforming to Indian Standard Specification I.S. 317(1951).	One rupee and fifty-one naye paise per Imperial gallon
6	Potassium citrate monohydrate . . . . .	Thirty-two rupees and fifty-five naye paise per one hundred pounds ;
7	Glass or glassware . . . . .	Twenty-one rupees and twenty-five naye paise per ton
8	Jute manufactures—	
	(i) hessian . . . . .	One rupee and seventy naye paise per ton
	(ii) sacking . . . . .	Two rupees and fifty-five naye paise per ton
		Provided that no drawback shall be admissible on fractions of a ton of hessian or sacking forming part of a shipment
9	Dichromates—	
	(1) Sodium dichromate dihydrate . . . . .	Sixty-six rupees per ton
	(2) Potassium dichromate . . . . .	One hundred and forty rupees per ton
10	Chromic acid <sup>7</sup> . . . . .	Nintey eight rupees per ton

1

2

3

## 11 Paper products, namely:—

- |   |   |
|---|---|
| (1) Playing cards . . . . .   | One rupee per pound   |
| (2) Carbon papers—  |   |
| (a) carbon papers in the manufacture of which imported tissue paper has been used—  |   |
| (i) typewriter carbon paper, black .  | Seventy one rupees and seventy naye paise per one hundred boxes of hundred foolscap sheets each   |
| (ii) typewriter carbon paper, other than black.   | Sixty eight rupees and ten naye paise per one hundred boxes of hundred foolscap sheets each       |
| (iii) pencil or pen carbon paper, black.  | Sixty seven rupees and ten naye paise per one hundred boxes of hundred foolscap sheets each       |
| (iv) pencil or pen carbon paper, other than black.  | Sixty four rupees and fifty-five naye paise per one hundred boxes of hundred foolscap sheets each |
| (b) carbon papers in the manufacture of which indigenous tissue paper has been used—  |   |
| (i) typewriter carbon paper, black .  | Twenty-one rupees and sixty-five naye paise per one hundred boxes of hundred foolscap sheets each |
| (ii) typewriter carbon paper, other than black.   | Eighteen rupees per one hundred boxes of hundred foolscap sheets each                             |
| (iii) pencil or pen carbon paper, black.  | Thirteen rupees and ninety naye paise per one hundred boxes of hundred foolscap sheets each       |
| (iv) pencil or pen carbon paper, blue   | Eleven rupees and thirty naye paise per one hundred boxes of hundred foolscap sheets each         |
| NOTE 1.—The term ' foolscap' refers to size 8 1/2 inches by 13 inches   |   |
| NOTE 2.—The rate of drawback on carbon papers of sizes other than foolscap will be proportionately higher or lower than the rates indicated above according as the area of such papers is higher or lower than foolscap size. |   |
| (3) Articles other than carbon papers in the manufacture of which the following paper or board is used:—  |   |
| (i) blotting, toilet, target, tissue, teleprinter, typewriting, manifold, bank, bond, art paper, chrome paper, tubsized paper, cheque paper, stamp paper, cartridge paper and parchment.                                      | Fifteen naye paise per pound of paper content.  |
| (ii) printing, paper, writing paper, packing paper and wrapping paper.  | Ten naye paise per pound of paper content   |
| (iii) millboard and strawboard .  | Five naye paise per pound of paper content  |
| (iv) duplex and triplex board .   | Ten naye paise per pound of paper content   |
| (v) pulpboard . . . . .   | Ten naye paise per pound of paper content   |
| (vi) manila and corrugated board .  | Ten naye paise per pound of paper content   |

1	2	3
	(vii) coated board . . . . .	Fifteen naye paise per pound of paper content.
	(viii) paper and paper board other than the foregoing.	Fifteen naye paise per pound of paper content.
12	Ivory products . . . . .	Seven rupees and fifty naye paise per pound.
13	Plywood- .	
	(i) 3-ply . . . . .	Ninety seven naye paise per one hundred square feet.
	(ii) 4-ply . . . . .	One rupee and forty-six naye paise per one hundred square feet.
	(iii) 5-ply . . . . .	One rupee and ninety five naye paise per one hundred square feet.
	(iv) 6-ply . . . . .	Two rupees and forty three naye paise per one hundred square feet.
	(v) 7-ply . . . . .	Two rupees and ninety-two naye paise per one hundred square feet.
	(vi) 9-ply . . . . .	Three rupees and ninety naye paise per one hundred square feet.
	(vii) 11-ply . . . . .	Four rupees and eighty-seven naye paise per one hundred square feet.
14	Staple fibre yarn . . . . .	Five rupees and sixty five naye paise per one hundred pounds.
15	Tennis or badminton rackets, strung with nylon guts--	
	(1) Tennis, rackets, standard size .	Six rupees and thirty naye paise per dozen.
	(2) Tennis rackets, sub-standard size	Two rupees and ten naye paise per dozen.
	(3) Badminton rackets . . . . .	Two rupees and ten naye paise per dozen
16	Gold jewellery, that is to say, jewellery or ornaments made wholly or partly from gold.	Fifteen rupees per tola of 180 grains fine of gold contained in the jewellery: Provided that.
		(a) drawback at this rate shall be paid in respect of only such gold jewellery as has been manufactured by or on behalf of a person who has been registered for the purpose of these rules by the Chief Customs-officer of the port at which such person has imported gold for such manufacture;
		(b) the exporter produces before the Customs-collector at the time of exportation of the gold jewellery a permit granted to such person by the Reserve Bank of India for the import of a quantity of gold sufficient to account for, in terms of weight and fineness, the quantity of gold used in the manufacture of such jewellery; and
		(c) this identical quantity of imported gold, in terms of weight and fineness, has not been similarly correlated to, and accounted for against, any other previous exportation of gold jewellery.

1	2	3
<p>17 Fishing rods in the manufacture of which—</p> <p>(a) imported bamboo poles not less than seven feet and not more than eleven feet in length have been used.</p> <p>(b) imported bamboo poles more than eleven feet but not more than twenty three feet in length have been used.</p> <p>(c) imported bamboo poles not less than twenty six feet and not more than thirty two feet in length have been used.</p>	<p>Three rupees per one hundred pieces.</p> <p>Four rupees and seventy naye paise per one hundred pieces.</p> <p>Nine rupees-and fifty naye paise per one hundred pieces.</p>	
<p>18 Silver articles, that is to say, jewellery, ornaments or other articles made wholly or partly from silver.</p>	<p>Fifty naye paise per ounce of silver contained in the articles:</p> <p>Provided that.</p> <p>(a) drawback at this rate shall be paid in respect of only such silver articles as have been manufactured by or on behalf of a person who has been registered for the purpose of these rules by the Chief Customs officer of the port at which such person has imported silver for such manufacture;</p> <p>(b) the exporter produces before the Customs-collector at the time of exportation of silver articles, a permit granted to such person by the Reserve Bank of India for the import of a quantity of silver sufficient to account for, in terms of weight, the quantity of silver used in the manufacture of such articles ; and</p> <p>(c) this identical quantity of imported silver, in terms of weight has not been similarly correlated to, and accounted for against, any other previous exportation of silver articles.</p>	
<p>19 Ground coffee and roasted coffee beans</p>	<p>Twenty three rupees and forty naye paise per one hundred pounds.</p>	
<p>20 Mixed total fatty acids obtained from coconut oil.</p>	<p>One hundred and eighty rupees per ton.</p>	
<p>21 Finished cultured pearls, that is to say, cultured pearls which have been produced by drilling, bleaching, polishing or otherwise processing raw cultured pearls.</p>	<p>One-tenth of the price actually realized by sale of the finished cultured pearls to the foreign buyer:</p> <p>Provided that, at the time of the exportation of the finished cultured pearls, the exporter -</p> <p>(a) declares such price on the shipping bill, and if such price is not determinable at such time, declares it when the claim for drawback is finally preferred to the Customs Collector, and</p> <p>(b) produces evidence to the satisfaction of the Customs Collector that raw cultured pearls of the real value as defined in section 30 of the Sea Customs Act, 1878 (8 of 1878), equal to one-half of such price have been imported by him within a period of six months immediately preceding the date of such exportation, and that this identical quantity of imported raw cultured pearls has not been</p>	

1	2	3
		(i) similarly correlated to, and accounted for against, any other previous exportation of finished cultured pearls ; or
		(ii) previously re-exported as such or in any other form with or without claim for drawback.
22	Pigments, colours, paints, enamels, varnishes, lacquers and paint ancillaries, excluding impregnated varnishes and super-synthetic enamels used in the electrical industry, the following, namely :—	
	(i) Synthetic enamels . . . . .	Two rupees and fifty naye paise per imperial gallon .
	(ii) Plastic emulsion paints . . . . .	Five rupees per Imperial gallon.
	(iii) Bituminous paints . . . . .	Thirty three naye paise per Imperial gallon.
	(iv) Stiff paints . . . . .	One rupee per hundred weight.
	(v) Dry distempers . . . . .	Two rupees per hundred weight.
	(vi) Varnish paints . . . . .	Twenty naye paise per dozen tins of one pound each,
		or
	(vii) Ready-mixed paints and varnishes sold by volume	Thirty one naye paise per Imperial gallon. One rupee per Imperial gallon
	(viii) Ready-mixed paints sold by weight	Two rupees per hundred weight.
	(ix) Cellulose lacquers . . . . .	Three rupees and twenty-five naye paise per Imperial gallon.
	(x) Paste distempers . . . . .	Five rupees per hundred weight.
23	Handicrafts and other articles made of alabaster.	Rupees one hundred and thirty per ton.
24	Cigars in the manufacture of which foreign cigar wrapper tobacco, other than cigar wrapper tobacco of Pakistan or Burma origin, has been used.	Ten rupees per pound of imported cigar wrapper tobacco, other than of Pakistan or Burma origin, used in the manufacture of the cigars ; Provided that—
		(a) the packages of imported materials have been verified by the Customs-collector and sealed with the Customs seal before delivery at the port of import ;
		(b) the sealed packages have been opened, and the imported material used for manufacture, with the permission of the Central Excise Officer in charge of the factory in which the cigars are manufactured ;
		(c) the manufacturer has maintained such accounts of the use of the imported cigar wrapper tobacco as may be prescribed by the Assistant Collector of Central Excise in whose jurisdiction the factory in which the cigars are manufactured, is situated ; and
		(d) the export is made under form A.R.4 (Central Excise Series No. 60) prescribed under the Central Excise Rules, 1944.
25	Polyvinyl chloride plastic cables . . . . .	Sixty naye paise per pound of polyvinyl chloride plastic content and fifty two naye paise per pound of art silk yarn content.

1	2	3
<p>26. Finished diamonds, that is to say, diamonds produced by cutting, polishing and otherwise processing imported rough diamonds, that is, uncut and unpolished diamonds</p>	<p>One-ninth of the wholesale market price of such finished diamonds :</p>	<p>Provided that, at the time of exportation of the finished diamonds, the exporter—</p>
		<p>(a) declares such price on the shipping bill ;</p> <p>(b) produces evidence to the satisfaction of the Customs-collector that rough diamonds of the real value, as defined in section 30 of the Sea Customs Act, 1878 (No 1878), equal to five-ninths of such price have been imported by him within a period of six months immediately preceding the date of such exportation, and that this identical quantity of imported rough diamonds has not been</p> <p>(i) similarly correlated to, and accounted for against, any other previous exportation of finished diamonds ; or</p> <p>(ii) previously re-exported as such or in any other form with or without claim for drawback.</p> <p>(c) produces, if any such finished diamond weighs one carat or more, evidence to the satisfaction of the Customs-Collector that a rough diamond of a size sufficient to yield a finished diamond of such weight has been imported by him within a period of six months immediately preceding the date of such exportation, and has not been</p> <p>(i) similarly correlated to, and accounted for against, any other previous exportation of a finished diamond ; or</p> <p>(ii) previously re-exported as such or in any other form with or without claim for drawback.</p>
		<p><i>Explanation :</i> The term 'wholesale market price' shall mean the cash price obtainable in the wholesale market at the time and place of export of finished diamonds, or where a wholesale market for finished diamonds does not exist at such place, the cash price at such time obtainable in a wholesale market at a place nearest to the place of export.</p>
<p>27. Polo sticks . . . . .</p>	<p>Forty-six rupees per one hundred polo sticks :</p>	<p>Provided that, at the time of the exportation of the polo sticks, the exporter produces evidence to the satisfaction of the Customs-collector that a number of polo canes equal to the number of polo sticks being exported have been imported by him within the period of six months immediately preceding the date of such exportation, and</p>



1	2	3
		that this identical number of imported polo canes has not been
		(i) similarly correlated to, and accounted for against, any other previous exportation of polo sticks, or
		(ii) previously re-exported as such or in any other form with or without claim for drawback.
28	Plastic sequins and articles incorporating plastic sequins	Four rupees and twenty naye paise per pound of plastic sequins
29	Cork wadding—	
	(a) with paper lining—	
	(i) 22 mm size . . . . .	Sixty five naye paise per one thousand pieces
	(ii) 25 mm size . . . . .	Eighty naye paise per one thousand pieces
	(iii) 28 mm size . . . . .	One rupee per one thousand pieces
	(iv) 32 mm size . . . . .	One rupee and twenty five naye paise per one thousand pieces
	(b) with tin foil lining—	
	(i) 22 mm size . . . . .	One rupee and fifty naye paise per one thousand pieces
	(ii) 25 mm size . . . . .	One rupee and ninety naye paise per one thousand pieces.
	(iii) 32 mm size . . . . .	Two rupees and ninety five naye paise per one thousand pieces.
30	Tea chests made of 3-ply plywood, including fittings therefor shipped in C K D condition,—	
	(i) plywood panels for tea chest, of 19½'x19"x24" size	Twenty two rupees and eighty naye paise per one hundred sets of six pieces each
	(ii) plywood panels for tea chest of 19"x19"x22" size	Twenty one rupees and forty naye paise per one hundred sets of six pieces each
	(iii) plywood panels for tea chest, of 18"x18"x20" size	Eighteen rupees and seventy naye paise per one hundred sets of six pieces each
	(iv) plywood panels for tea chest, of 16"x16"x18" size	Fourteen rupees and eighty five naye paise per one hundred sets of six pieces each
	(v) metal fittings of tea chests, made of tin plate	Sixty rupees per ton.
	(vi) wire nails . . . . .	Fifty two rupees per ton.
	(vii) tissue paper for wrapping batens or lining aluminium foil	Fifty rupees per hundred-weight
	(viii) aluminium foil. . . . .	Thirty five rupees per hundred-weight
31	Mild steel paper pins and clips,—	
	(a) pins in sheets of 100 pins each—	
	(i) 20 mm size	Thirty six naye paise per one gross sheets
	(ii) 22 mm size	Thirty nine naye paise per one gross sheets
	(iii) 26 mm size . . . . .	Fifty six naye paise per one gross sheets
	(b) pins sold by weight	Sixteen naye paise per pound
	(c) clips 30 mm and 35 mm size	Twenty three naye paise per one thousand pieces

## THE SECOND SCHEDULE

Serial No.	Description of the goods
1	Embroidered goods.
2	Dry batteries or cells, or individual battery components or part assemblies.
3	Motor vehicles including motorcars, trucks, taxi cabs, motor omnibuses, lorries, jeeps, land rovers, station wagons, motor cycles and scooters including three-wheelers.
4	Linoleum of all varieties (including plain linoleum, inlaid linoleum and printed linoleum) and Printed felt base.
5	Electric fans, namely, ceiling fans, table fans, air circulators, cabin fans and exhaust fans.
6	Nitrous oxide, chemically pure.
7	Bicycles and parts thereof.
8	Radio receivers.
9	Leather cloth.
10	Dyestuffs.
11	Insecticides, fungicides and weedicides.
12	Chokes for fluorescent lamps.
13	Telecommunication equipment.
14	Fine chemicals and pharmaceuticals.
15	Tooth paste.
16	Turbine or centrifugal pumps, whether or not fitted with a motor or gear drive attached.
17	Tissue paper.
18	Spectacle frames and parts thereof.
19	Sewing machines.
20	Trailers of the vehicular type.
21	Kits for, and components of, bus bodies.
22	Chrome leather washers.
23	Diesel engines and parts thereof.
24	French coffee.
25	Umbrella ribs.
26	Disinfectants and antiseptic preparations.
27	Footwear.
28	Sparking plugs.
29	Confectionery (other than confectionery manufactured for export in accordance with the procedure laid down in Rule 191 of the Central Excise Rules, 1944).
30	Card staves.
31	Extract of pyrethrum flowers in kerosene.
32	Public address equipment.
33	Duplicating stencils.
34	Multwall sacks of paper.
35	Shoe uppers.
36	Hand inflators.
37	Furniture made of stainless steel tubes.
38	Textile machinery.
39	Cosmetic preparations.
40	Microgroove records.
41	Aluminium conductors and cables.
42	Cement tiles.
43	Air conditioners.

Serial No.	Description of the goods
44	Fabrics containing lurex yarn.
45	Electric power and distribution transformers.
46	Rubber goods other than footwear.
47	Artificial teeth.
48	Provisions.
49	Refrigerators.
50	Mixed fabrics containing 'Terylene'.
51	Gaskets.
52	Earth augers.
53	Zinc strips.
54	Weighing scales.
55	Shuttles and bobbins for textile machinery.
56	Impregnated varnishes and super synthetic enamels used in the electrical industry.
57	Steel stranded wire made from galvanised steel wire of tensile strength 45 tons per square inch and above.
58	Typewriters.

#### THE THIRD SCHEDULE

Customs Duties Drawback (Embroidered Goods) Rules, 1954.  
 Customs Duties Drawback (Nitrous Oxide) Rules, 1955.  
 Customs Duties Drawback (Gold Jewellery) Rules, 1957.  
 Customs Duties Drawback (Silver Jewellery and Silverware) Rules, 1958).  
 Customs Duties Drawback (Cultured Pearls) Rules, 1958.  
 Customs Duties Drawback (Cigar Wrapper Tobacco) Rules, 1958.  
 Customs Duties Drawback (Diamond) Rules, 1959.  
 Customs Duties Drawback (Polo Sticks) Rules, 1959.  
 Customs and Central Excise Duties Drawback (Linoleum) Rules, 1958.  
 Customs and Central Excise Duties Refund (Dry batteries and Cells) Rules, 1958.  
 Customs and Central Excise Duties Drawback (Electric Fans) Rules, 1958.  
 Customs and Central Excise Duties Export Drawback (General) Rules, 1959.

[No. 12/F. No. 34/268/59-Cus. IV.]

#### CUSTOMS

*New Delhi, the 27th February 1960*

**G.S.R. 210.**—In exercise of the powers conferred by sub-section (4) of section 100A of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, and in supersession of the notification of the Government of India in the Ministry of Finance (Revenue Division) No. 159-Customs, dated the 29th September, 1955, the Central Government hereby exempts articles falling under items 72, 72(3) and 72(9) of the First Schedule to the Indian Tariff Act, 1934 (32 of 1934), and manufactured in a warehouse under The Manufacture in Customs Bond (General) Rules, 1960, when cleared for home consumption, from so much of the duty leviable in respect of the imported aluminium warehoused under the said Rules, and used in the manufacture thereof as is in excess of the duty leviable on the date of such clearance on articles falling under the aforesaid items and imported into India or the State of Pondicherry.

[No. 17/F. No. 34/259/58-Cus. IV.]

**G.S.R. 211.**—In exercise of the powers conferred by sub-section (1) of section 43B of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby makes the following further amendment in the notification of the Government of India,

in the Ministry of Finance (Department of Revenue) No. 296-Customs, dated the 6th December, 1958, namely:—

### Amendment

In the Schedule to the said notification, after entry 98, the following entries shall be added, namely:—

"99. Typewriters.

100. Mild Steel paper pins and clips."

[No. 18/F. No. 34/268/59-Cus.IV.]

M. C. DAS, Dy. Secy.

### (Department of Revenue)

#### CUSTOMS

New Delhi, the 27th February 1960

**G.S.R. 212.**—In exercise of the powers conferred by section 23 of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Government hereby exempts each of the articles specified in column (3) of the Schedule hereto annexed, when imported into India or the State of Pondicherry, from so much of the customs duty leviable thereon under the Indian Tariff Act, 1934 (32 of 1934), as is in excess of—

- (i) the rate specified in the corresponding entry in column (4) of the said Schedule, where the standard rate of duty is leviable; and
- (ii) the rate specified in the corresponding entry in column (5) of the said Schedule, where the preferential rate of duty is leviable.

#### SCHEDULE

Serial No.	Relative item No. in the First Schedule to the Indian Tariff Act, 1934	Name of article	Standard rate of duty	Preferential rate of duty
(1)	(2)	(3)	(4)	(5)
1	28	Retinene Quinolate	35 per cent <i>ad valorem</i> .	25 per cent <i>ad valorem</i> .
2	28	Hydroxenin	25 per cent <i>ad valorem</i> .	15 per cent <i>ad valorem</i> .

[No. 19.]

D. P. ANAND, Jt. Secy.

### CENTRAL BOARD OF REVENUE

#### GIFT TAX

New Delhi, the 20th February 1960

**G.S.R. 213.**—In exercise of the powers conferred by Section 46 of the Gift-tax Act, 1958 (18 of 1958), the Central Board of Revenue hereby makes the following amendment to the Gift-tax Rules, 1958, namely:—

In the said Rules, after rule 10, the following rule shall be inserted, namely:—

- "11. In the case of property referred to in sub-section (2) of section 6 of the Act the capitalised value of the income shall be taken to be the product of the number of complete years included in the period for which the gift is not revocable and the average income received from the property during the three years preceding the previous year

for the year of assessment after discounting it at a rate of interest of 4 per cent per annum.

*Explanation.*—In the case of income which is liable to tax under the Income-tax Act, 1922, the income shall be computed after deducting all allowances admissible under the said Act. In the case of income which is not liable to income-tax, the income shall be computed after making such deductions as the Gift-tax Officer may consider reasonable."

[No. (G.T.1/60) F. No. 4(2)/59-G.T.]

D. SUBRAMANIAN, Secy.

## CUSTOMS

*New Delhi, the 27th February 1960*

**G.S.R. 214.**—In exercise of the powers conferred by section 100A of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby makes the following rules, namely:—

### THE MANUFACTURE IN CUSTOMS BOND (GENERAL) RULES, 1960

**1. Short title.**—These rules may be called the Manufacture in Customs Bond (General) Rules, 1960.

**2. Definitions.**—In these rules, unless the context otherwise requires—

- (a) "Act" means the Sea Customs Act, 1878 (8 of 1878);
- (b) "Bond Officer" means any officer of Customs specially designated as such by the Chief Bond Officer in any particular case or cases, for all or any of the purposes of these Rules;
- (c) "Chief Bond Officer" means the Collector of Customs or the Collector of Central Excise specially designated as such by the Central Board of Revenue in any particular case or cases, for the purposes of these rules;
- (d) "export" includes shipment as provisions or stores, or installation on board a vessel proceeding to a foreign port;
- (e) "imported materials" means materials or components imported into India or the State of Pondicherry, and warehoused for utilization, without payment of duty, in manufacture of the scheduled goods in bond;
- (f) "licensed warehouse" means the premises licensed by competent authority under the Act, or under the Indian Bonded Warehouses Act, 1896 (8 of 1896), for manufacture in bond under these rules;
- (g) "manufacture in bond" means the manufacture of the scheduled goods from imported and other materials in a licensed warehouse under section 100A;
- (h) "proper form" means the appropriate form as prescribed in the Appendix to these Rules, or such other form as the Chief Bond Officer may deem fit to prescribe in any particular case;
- (i) "proper officer" means the officer authorized by the Bond Officer to supervise the warehouse or warehouses licensed, and the manufacture in bond approved, under these rules, and includes any Customs Officer in whose jurisdiction the licensed warehouse is located, or the imported materials or the scheduled goods, whether fully or partly manufactured, may for the time being be situated;
- (j) "registered manufacturer" means a person to whom the Chief Bond Officer has granted a certificate of registration authorizing him to manufacture the scheduled goods in bond;
- (k) "scheduled goods" means goods specified in the Schedule to these rules; and
- (l) "section" means a section of the Act.

**3. Authorization to manufacture in bond.**—No person other than a registered manufacturer shall undertake to manufacture in bond, and except with the

prior permission of the Chief Bond Officer, no goods other than the scheduled goods shall be manufactured in a licensed warehouse.

**4. Registration of manufacturers.**—(1) Any person desirous of obtaining a certificate of registration as a registered manufacturer shall apply to the Chief Bond Officer in the proper form.

(2) Such application shall *inter alia*—

- (a) describe the premises to be used as a licensed warehouse or warehouses for carrying on manufacture in bond under these rules;
- (b) furnish the description and specifications of the scheduled goods intended to be manufactured in bond, and of the imported and other materials which are to be used for, or in connection with, such manufacture;
- (c) specify the port or ports at which imported materials are desired to be imported; and
- (d) describe the processes of manufacture in bond desired to be carried on.

(3) On receipt of such application, the Chief Bond Officer may require the applicant to furnish such further information as the Chief Bond Officer may deem relevant for the purposes of these rules.

(4) The Chief Bond Officer may, on consideration of such application, grant the applicant a certificate of registration in the proper form as a registered manufacturer of the scheduled goods specified in the certificate, subject to such terms and conditions as may be stated in the certificate; a copy of the application shall be attached to the certificate.

(5) The registered manufacturer shall preserve the certificate of registration, and the copy of the application attached thereto, in the licensed warehouse.

(6) When such certificate of registration has been granted, and the licence for the warehouse or warehouses covered by the certificate has been obtained by the registered manufacturer, the Customs Collector may, on being informed by the Bond Officer that the registered manufacturer has made the necessary arrangements to comply fully with the provisions of these rules, give him the sanction required under sub-section (1) of section 100A; and thereupon, such manufacturer shall be entitled, subject to the provisions of the Act and these rules, to carry on manufacture in bond, of the scheduled goods specified in the said certificate.

(7) The Chief Bond Officer may permit the registered manufacturer to add to, or to modify, the particulars furnished in the said application, at any time before or after the application has been granted.

(8) The Chief Bond Officer may revoke or suspend the certificate of registration, if the registered manufacturer, or any person in his employ, is found to have committed a breach of the provisions of, or of the terms and conditions imposed under, the Act or these Rules, or if any declaration made, or information given, in the said application, is found to be false, or if any undertaking given in such application is not carried out:

Provided that no action shall be taken under this sub-rule unless the registered manufacturer has been given a reasonable opportunity of showing cause.

**5. Maintenance of accounts.**—The registered manufacturer shall maintain an account in the proper forms, of the receipt and utilization of imported materials in a licensed warehouse, and of the production of the scheduled goods in, and of their disposal from, such warehouse.

**6. Assessment, admission in warehouse, and removal from warehouse, of imported materials and scheduled goods.**—(1) The assessment, admission in the licensed warehouse, and removal out of such warehouse, of imported materials shall be regulated in accordance with the provisions of Chapter XI of the Act.

(2) The removal of scheduled goods, whether fully or partly manufactured, out of a licensed warehouse, shall be regulated in the manner provided in sub-rule (1) as if such removal constituted the removal of the imported materials consumed in the manufacture of such scheduled goods, due allowance being made for the quantity of such materials attributable to losses by wastage or other legitimate causes in the course of such manufacture.

(3) As often as the Chief Bond Officer or the Bond Officer may deem it necessary or proper, and at least once every year, the stocks of imported materials and of scheduled goods, and the quantities of such materials and of such goods in process, shall be weighed, measured counted or otherwise ascertained in the presence of the proper officer, with reference to the accounts maintained under rule 5; and if the quantities so ascertained are less than the quantities which should be found in the licensed warehouse (after making due allowance for waste, evaporation or other causes, or occurring in the course of manufacture, as the proper officer may consider reasonable, and as may be in accordance with any instructions issued by the Chief Bond Officer), the registered manufacturer shall, unless the deficiency is accounted for to the satisfaction of the Customs Collector pay forthwith, on demand by the Bond Officer, the full amount of duties and charges in respect of such deficiency, and shall also be liable to the appropriate penalties provided in the Act.

**7. Disposal of imported materials or scheduled goods.**—(1) Scheduled goods shall be exported direct from the licensed warehouse, within three years of the execution of the bond under section 92 in respect of those of such materials which were imported earliest.

(2) No import duty shall be recovered on imported materials used in the manufacture of the scheduled goods which are exported in accordance with sub-rule (1).

(3) When imported materials or scheduled goods are permitted to be cleared, duty shall be assessed on such imported materials, and in the case of the scheduled goods, on the quantity of such materials consumed in their manufacture, at the rates, and on the tariff valuation, if any, determined in accordance with the proviso to section 37, and the relevant provisions of Chapter XI of the Act, due addition being made for the quantity of imported materials attributable to losses by wastage or other legitimate causes in the course of such manufacture.

(4) Scheduled goods—

(i) which are not exported within the period laid down in sub-rule (1); or

(ii) which are not permitted to be cleared for home consumption on payment of duty as provided in sub-rule (3),

shall be dealt with in accordance with the provisions of sections 118 and 119.

(5) Imported materials—

(i) which are not consumed in manufacture in bond within three years of the execution of the relative bond under section 92; or

(ii) which are not cleared for home consumption on payment of duty, or re-exported,

shall be dealt with in accordance with the provisions of sections 118 and 119.

**8. Disposal of empty containers.**—All empty containers of imported materials shall—

(a) be utilized in the packing of the scheduled goods for export direct from the warehouse; or

(b) be cleared on payment of the appropriate duty; or

(c) if they are not worth the duty, be destroyed at the request of the registered manufacturer, in the presence of the proper officer, the duty payable thereon being remitted.

**9. Disposal of waste.**—Any waste arising from the process of manufacture in bond, which is not shown to the satisfaction of the Bond Officer to have arisen solely from indigenous materials, or from imported materials on which Customs duty has been paid, shall—

(a) be permitted to be used again for manufacture in bond; or

(b) be cleared from the warehouse on payment of the appropriate customs duty; or

(c) be dealt with in accordance with the provisions of sub-section (3) of section 100A.

**10. Access to officers to licensed warehouses or other premises.**—The proper officer, the Bond Officer, the Chief Bond Officer, and any other officer duly authorized in writing by the Chief Bond Officer or by the Customs Collector in

this behalf, shall have free access at all reasonable times to any part of the licensed warehouse, or of any other place or premises in which imported materials or scheduled goods, whether fully or partly manufactured, may for the time being be situated, stored, processed or manufactured, and may with or without notice to the registered manufacturer, inspect such warehouse, place or premises, and the plant, the machinery, the stocks, the certificate of registration and the application referred to in sub-rule (5) of rule 4, the account referred to in rule 5, and all other books and documents in any way connected with the manufacture of the scheduled goods in bond, and may at any time require the registered manufacturer to furnish such information relating to his stocks of, and his transactions in, and operations with, imported materials and scheduled goods, in order to satisfy himself that the provisions of the Act relating to such manufacture, and of these Rules, are being fully and satisfactorily complied with by the registered manufacturer.

**11. Other powers of Chief Bond Officer and Bond Officer.**—In order to ensure the due observance of these rules, and to ensure a full and satisfactory accounting of all imported materials deposited in the licensed warehouse or warehouses, and of the goods manufactured therefrom,

- (1) the Chief Bond Officer may require the registered manufacturer,—
  - (a) to furnish a bond or bonds, in addition to the Bond prescribed in section 92, with such surety or security as the Chief Bond Officer approves;
  - (b) to bear the cost of such establishment, and to provide such office accommodation (including furniture and fittings) for the establishment, as the Chief Bond Officer may consider necessary for the satisfactory supervision of the transactions and operations conducted in the licensed warehouse or warehouses; and
  - (c) to confine manufacture in bond to the days and the hours specified by the Chief Bond Officer.
- (2) The Bond Officer may—
  - (a) require the registered manufacturer to make such alterations or arrangements in the licensed warehouse or warehouses as the Bond Officer may consider necessary;
  - (b) prescribe the manner in which the scheduled goods shall be packed, marked and stored at different stages of the manufacturing operations; and
  - (c) prescribe such other regulations, consistent with the Act and these rules, as the Bond Officer may consider necessary in any particular case.

#### SCHEDULE

1. Articles manufactured from aluminium
2. Umbrellas
3. Fabrics in the manufacture of which lurex yarn is used
4. Switchboards
5. Punch cards for accounting machines
6. Ready-made garments
7. Cinematograph films
8. Fishmeal
9. Packed seafood

#### APPENDIX

##### FORM A

(To be submitted in quadruplicate)

*Application for the grant of a certificate of registration as a registered manufacturer under rule 4 of the Manufacture in Customs Bond (General) Rules, 1960.*

(Delete the letters and words not applicable)

To

The Chief Bond Officer,

.....  
 .....

Sir,

I/We, Mr./Messrs....., doing business  
 at.....@..... request that I/we may be



granted a certificate of registration as a "registered manufacturer" under rule 4 of the Manufacture in Customs Bond (General) Rules, 1960, for the manufacture of.....\*

2. I/We hereby furnish in statements I and II hereto appended *inter alia* the information required in sub-rule (2) of rule 4 of the said Rules.

3. I/We hereby—

- (i) declare that the particulars set out in the said statements are true and complete to the best of my/our knowledge and belief;
- (ii) undertake not to engage myself/ourselves, without the prior permission of the Chief Bond Officer, in any transactions or operations which are not in conformity with the declarations made, or particulars furnished, in these statements, and in this application.

4. On being granted the certificate of registration hereby applied for, we shall obtain from the competent authority, the necessary licence for using the premises described in the schedule, as a licensed warehouse for manufacture in bond under the said Rules.

5. I/We hereby agree to abide by the provisions of the Sea Customs Act, 1878, and of the said Rules and by such terms and conditions as may be prescribed in this behalf by competent authorities under the said Rules or under the said Act.

Signature(s) of the applicant(s).

Place:

Date:

@ Here insert full postal address.

\* Here enter the description of the goods to be manufactured, as appearing in the schedule to the Manufacture in Customs Bond (General) Rules, 1960.

#### STATEMENT I

*Average quantity of each kind of Material/component required for the manufacture of*  
\*.....of †.....

- NOTE.—1. All materials/components (whether imported or of Indian origin) required for use in the process of manufacture of the above-mentioned goods shall be entered in this statement.
2. A separate statement shall be submitted for each variety of "Scheduled goods" sought to be manufactured in bond.

Sl. No.	Name of material/ component	Average quantity required	Whether intended to be imported and used for manufacture in bond	Port or ports at which desired to be imported	Average Quantity of (4) wasted in process	Remarks‡
1	2	3	4	5	6	7

\*Enter here a convenient unit of quantity of the "Scheduled goods" sought to be manufactured in bond.

†Enter here the name of the "Scheduled goods" with brand name, size and other specifications sufficient to enable identification.

‡In this column, give *inter alia* a brief description of the processes of manufacture.

## STATEMENT II

*Description of premises which are proposed to be used as licensed warehouse for manufacture in bond.*

Name of premises :

Location of premises\*

Sl. No.	Description of various premises	sections of	Location on sketch plan attached@	Remarks
1	2		3	4
1	Store-room for deposit of imported materials			
2	Store-room for deposit of manufactured goods			
3	Manufacturing section			
4				
5				

\*Here give full postal address.

@Sketch plan should be attached, and the dimensions and other identifying particulars should be shown therein.

## FORM B

## Certificate of Registration

of "Registered Manufacturer" under rule 4 of the Manufacture in Customs Bond (General) Rules, 1960.

(Delete the words and letters not applicable)

Mr./Messrs.....doing business at.....\*, having submitted to the Chief Bond Officer the application (copy appended) as prescribed in rule 4 of the Manufacture in Customs Bond (General) Rules, 1960, is/are hereby granted this Certificate of Registration as a Registered Manufacturer of

1.....@.....

2.....@.....

3.....@.....

2. This certificate entitles the holder(s) to carry on manufacture in bond of the "scheduled goods" specified above, in the premises, and from the imported materials, described in the said application.

3. Such manufacture shall be subject to the provisions of the Sea Customs Act, 1878, and of the said rules, and also to the terms and conditions hereto appended†.

4. The grant of this certificate shall be without prejudice to the rights of any other person over the said premises, to which such person may be lawfully entitled.

5. No corrections in this certificate will be valid unless ordered and attested by the Chief Bond Officer.

Chief Bond Officer.

Place

Date

\* Here enter full postal address.

@ Here enter the detailed description(s) of the "scheduled goods" permitted to be manufactured in bond.

†Delete the words "and also to.....appended" if additional terms and conditions are not imposed.

FORM C

*Register of imported materials received and utilised for manufacture of " Scheduled goods "*

[Rule 5 of the Manufacture in Customs Bond (General) Rules, 1960].

Name and address of manufacturer : \_\_\_\_\_ Month \_\_\_\_\_ 19 .  
Description and tariff category  
of imported material \_\_\_\_\_

Sl. No.	Date	Opening balance of imported material			Imported material received			
		No. of packa- ges	Quantity	Duty involved	No. of packages	Quantity	No. & Date of docu- ment under which received	Duty involved
1	2	3	4	5	6	7	8	9

Imported material issued				Closing balance of imported material			Remarks
No. of packages	Quantity	Duty involved	Description of scheduled goods for manufac- ture of which issued	No. of packages	Quantity	Duty involved	
10	11	12	13	14	15	16	17

NOTE.—Separate pages in the register shall be used for each type of imported material.

## FORM D

Register of imported materials issued and " Scheduled goods " manufactured therefrom

[Rule 5 of the Manufacture in Customs Bond (General) Rules, 1960]

Name and address of manufacturer : \_\_\_\_\_

Month \_\_\_\_\_ 19 .

Variety of scheduled goods \_\_\_\_\_

Date	Imported materials used				Other materials used		Scheduled goods manufactured (Quantity)	Remarks
	Description	Quantity	No. & date of entry in Form C	Quantity wasted out of (3)	Description	Quantity		
I	2	3	4	5	6	7	8	9

NOTE.—(1) Separate pages in the register shall be used in respect of each variety of " Scheduled goods ".

Disposals of waste shall be shown *inter alia* in column (9)

## FORM E

Register of stocks and disposals of "Scheduled goods".

[Rule 5 of the Manufacture in Customs Bond (General) Rules 1960]

Name and address of manufacturer : \_\_\_\_\_

Month \_\_\_\_\_ 19

Variety of "scheduled goods" \_\_\_\_\_

Date	Description of scheduled goods	Opening balance (Quantity)	Quantity manufactured	Total quantity in stock	Disposals					
					Exports			Cleared for home consumption		
					Quantity	Duty*	Nos. & Date of export documents	Quantity	No. & date of export documents	Duty**
I	2	3	4	5	6	7	8	9	10	11

Otherwise disposed of (quantity)	Total disposals (Quantity)	Closing balance (Quantity)	Remarks
12	13	14	15

*Note.*—Separate pages in the register shall be used in respect of each variety of "scheduled goods".

\*Enter here the amount of duty calculated in accordance with sub-rule (2) of rule 6 of the above-mentioned Rules.

\*\*Enter here the amount of duty calculated in accordance with sub-rule (3) of rule 7 of the above-mentioned Rules.

[No. 15/F. No. 34/259/58-Cus.IV.]

**G.S.R. 215.**—In exercise of the powers conferred by section 100A of the Sea Customs Act, 1878 (8 of 1878), as in force in India and as applied to the State of Pondicherry, the Central Board of Revenue hereby rescinds the rules mentioned in the Schedule to this notification except as respects things done, or omitted to be done thereunder.

#### SCHEDULE

Aluminium (Manufacture in Bond) Rules, 1955.  
 Umbrellas (Manufacture in Bond) Rules, 1956.  
 The Lurex Yarn (Manufacture in Bond) Rules, 1957.  
 The Switchboards (Manufacture in Bond) Rules, 1958.  
 The Punch Cards (Manufacture in Bond) Rules, 1958.  
 The Ready-made Garments (Manufacture in Bond) Rules, 1958.  
 The Cinema Films (Processing in Bond) Rules, 1958.

[No. 16/F. No. 34/259/58-Cus.IV.]

M. C. DAS, Secy.

### MINISTRY OF COMMERCE & INDUSTRY

#### SALT CESS

*New Delhi, the 18th February 1960*

**G.S.R. 216.**—In exercise of the powers conferred by Section 8 of the Salt Cess Act, 1953 (49 of 1953), the Central Government hereby makes the following further amendments to the rules published with the Notification of the Government of India in the late Ministry of Production S.R. No. 2379, dated the 29th December, 1953, namely:—

#### *Amendments*

In the said rules,—

I. Rules (1), (2) and (3) shall be re-numbered as rules 2, 3 and 4 respectively and before rule 2 as so re-numbered, the following heading and rule shall be inserted, namely:—

#### "THE SALT CESS RULES, 1953

These rules may be called the Salt Cess Rules, 1953."

II. In rule 3 as so re-numbered,—

(a) in clause (ii), for the words "in cases where the total area of the land from which salt is so manufactured" the words "in a salt factory the area of which" shall be substituted;

(b) for clause (iii), the following clause shall be substituted, namely:—

"(iii) salt manufactured in a salt factory by small scale manufacturers who are organised as members of a co-operative society registered under the law and whose individual holdings do not exceed 10 acres.";

III. For rule 4 as so re-numbered, the following rule shall be substituted, namely:—

"4. All salt manufactured in a private factory the area of which exceeds 10 acres but does not exceed 100 acres shall be exempt from one-half of the cess leviable under section 3 of the said Act."

[No. F. 9(1)/60-Salt.]

R. J. BHOJWANI, Under Secy.

**G.S.R. 217.**—The following by-laws, which have been made by the Tea Board in exercise of the power conferred by clause (e) of sub-section (1) of section 50 of the Tea Act, 1953 (29 of 1953) and which have been confirmed by the Central Government as required by sub-section (2) of the said section, are hereby published for general information:—

**TEA BOARD (PROVIDENT FUND) BY-LAWS, 1960**

**CHAPTER I**

*Preliminary*

**1. Short title and application.**—(1) These by-laws may be called the Tea Board (Provident Fund) By-laws, 1960.

(2) They shall apply to:—

- (a) the Central Tea Board (Provident Fund) and the Indian Tea Licensing Committee (Provident Fund), hereinafter referred to as Tea Board (Provident Fund) No. I; and
- (b) the Indian Tea Market Expansion Board (Provident Fund), hereinafter referred to as Tea Board (Provident Fund) No. II.

**2. Rescission of existing by-laws and rules.**—The Central Tea Board (Provident Fund) By-laws, 1952, the Indian Tea Licensing Committee (Provident Fund) By-laws, 1952 and all other rules and regulations governing any of the provident funds of the Tea Board are hereby rescinded.

**3. Maintenance of the funds.**—The Tea Board (Provident Fund) No. I shall be maintained in accordance with the provisions contained in Chapter II and the Tea Board (Provident Fund) No. II shall be maintained in accordance with the provisions contained in Chapter III.

**CHAPTER II**

*By-laws for Tea Board (Provident Fund) No. I.*

**4. Definitions.**—In this Chapter, unless the context otherwise requires—

- (a) "Board" means the Tea Board;
- (b) "employee of the Board" means a salaried officer or employee of the Board, other than an officer appointed by the Central Government or a Government servant whose services have been lent or transferred to the Board;
- (c) "family" means—

- (i) in the case of a male subscriber, the wife and children of the subscriber, and the widow and children of a deceased son of the subscriber;

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which the parties belong to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in respect of matters to which these by-laws relate, unless the subscriber subsequently indicates by express notice in writing to the Board that she shall continue to be so regarded;

- (ii) in the case of a female subscriber, the husband and children of the subscriber, and the widow and children of a deceased son of the subscriber;

Provided that if the subscriber by notice in writing to the Board expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in respect of matters to which these by-laws relate, unless the subscriber subsequently cancels formally in writing her notice excluding him;

Note I—"Children" in this clause mean legitimate children.

**Note 2—**An adopted child shall be considered to be a child when under the personal law of the subscriber, adoption is legally recognised as conferring the status of a natural child;

- (d) "Fund" means the Tea Board (Provident Fund) No. I;
- (e) "salary" means basic pay and includes leave salary;
- (f) "Secretary" means the Secretary to the Board; and
- (g) "Subscriber" means a subscriber to the Fund.

**5. Constitution of the Fund.**—The Fund shall be constituted and established from the 1st day of April, 1960 for the benefit of all employees of the Board except those who are the beneficiaries of the Tea Board (Provident Fund) No. II and those whom the Board may in their discretion decide not to admit to the Fund.

All the assets and liabilities in respect of the existing Central Tea Board Provident Fund and the Indian Tea Licensing Committee Provident Fund of all employees of the Board except the beneficiaries of the Tea Board (Provident Fund) No. II shall, subject to the provisions of these by-laws, be transferred to this Fund.

**6. Subscribers.**—Subject to the provision of by-law 5, every employee of the Board in receipt of a salary in excess of Rs. 30 per month shall subscribe to the Fund. Every employee of the Board in receipt of a salary of Rs. 30 per month or less may at his option subscribe to the Fund:

Provided that no person, who has retired from Government service on a retiring or superannuation person, shall, if he is re-employed in a post under the Board, be eligible to subscribe to the Fund without the previous sanction of the Central Government.

**7. Amount of subscription.**—(a) The subscriptions to the Fund shall be at the rate of one-twelfth of the monthly salary of each subscriber:

Provided that in the case of a person employed for a term of years under a specific agreement, the rate shall be such rate, not exceeding one-twelfth of the monthly salary of the person, as may be provided in the agreement.

(b) The Board shall have the power to deduct from the salary of any subscriber such sum as may be required to pay any subscription due by him to the Fund.

**8. Account of the Fund.**—The Fund shall consist of (a) subscriptions and contributions which are to be carried to the Fund in accordance with these by-laws, (b) such additions to the Fund as the Board may at any time and from time to time decide to make, (c) the income of the Fund and (d) the income from investments made under by-law 10.

**9. Management of the Fund.**—The Fund shall vest in the Board and be managed by or on behalf of the Board; and these by-laws shall be interpreted by the Board whose decision shall be final and binding upon the members.

**10. Investment of the Fund.**—All moneys (including the net income of the Fund for the time being available for distribution) from time to time received by the Board and not immediately required for making any payments pursuant hereto may be invested in any security in or upon which trust moneys may lawfully be invested under the Indian Trusts Act, 1882, or may be placed on deposit with any bank or banks approved by the Central Government. All such investments may at any time be varied or transferred into or for others of a like nature as may seem expedient to the Board.

**11. Contribution by the Board.**—The Board shall contribute to the Fund on the 31st day of March in each year a sum which shall be equal to 8-1/3 per cent of the aggregate of the salaries drawn by the subscribers during the year ending that date.

**12. Subscriber's Account.**—A separate account in Form A of the First Schedule to these by-laws shall be maintained for each subscriber and such account shall show:—

- (a) the amount subscribed;



(b) amount which the Board may or derived from such subscriptions;

(c) the subscriber's share of the Board's contribution and of such additions to the Fund as the Board may, in their discretion, decide to make; and

(d) the amount which the Board may credit under by-law 14 as income derived from the subscriber's share of the Board's contribution and additions.

**13. Expenses.**—All expenses of the Fund shall be met from the income of the Fund.

**14. Income of the Fund.**—So much of the income of the Fund as the Board may from time to time decide as available for distribution shall be credited on the 31st day of March in each year to the accounts of the subscribers in the manner following, that is to say, in column 4 of the account referred to in by-law 12, there shall be credited to each subscriber a sum bearing the same proportion to the total sum made available for distribution by the Board as the net income earned by the total subscriptions to the Fund of the subscribers in column 3 bears to the total subscriptions to the Fund at the date of such crediting, and in column 5 shall be credited to each subscriber a sum bearing the same proportion to the balance of the income so made available as aforesaid as the amount standing to the credit of the subscriber in column 5 bears to the total amount standing to the credit of all subscribers in that column at the date of such crediting:

Provided that the amount credited to the account of each subscriber in column 4 shall not be less than the amount which would have been earned by the subscriptions in column 3, if these subscriptions had been deposited in the Post Office Savings Bank from time to time as received.

**15. Accounting period.**—The accounts of the Fund shall be made up yearly to the 31st day of March.

**16. Lapse and Forfeiture Account.**—All amounts which the Board shall decide to treat as lapses and forfeitures shall be transferred to a separate account to be called "The Lapse and Forfeiture Account" and shall be used and applied by the Board as a reserve fund to meet any loss or depreciation of or in the investment for the time being of the Fund. Any profit arising on any of the said investments shall be transferred to the Lapse and Forfeiture Account. If and when the Board is of the opinion that the amount to the credit of the Lapse and Forfeiture Account is sufficient to meet any possible loss or depreciation of or in the said investments, the surplus, if any, may be divided amongst the subscribers in such proportion as the Board may decide.

**17. Power to make deductions before final payment.**—(a) When the amount standing to the credit of a subscriber who has been dismissed from the service of the Board becomes payable, the Board may direct that the whole or any part of the contributions of the Board and of any interest accrued thereon shall be deducted from the amount standing to his credit and the amount so deducted shall be transferred to the Lapse and Forfeiture Account.

Provided that if the order of dismissal is subsequently cancelled, the amount so deducted shall, on his re-instatement in the service, be retransferred from the Lapse and Forfeiture Account and replaced at his credit in the Fund.

(b) When the amount standing to the credit of a subscriber becomes payable, the Board may direct that any amount due under a liability incurred by him to the Board up to the total amount of the contributions of the Board to his account with interest thereon, shall be deducted from the amount standing to his credit and the amount so deducted shall be paid to the Board or to the Fund, as the case may be.

(c) When the amount standing to the credit of a subscriber becomes payable on his resignation from the service of the Board before having completed five years therein, the Board may direct that the whole or any part of the contributions of the Board to the credit of his account and of any interest accrued thereon, shall be deducted from the amount standing to his credit and the amount so deducted shall be transferred to the Lapse and Forfeiture Account. Ordinarily the Board shall not direct any such deduction to be made in a case where (1) the subscriber was transferred with the previous consent of the Board to permanent

Government Service, or (ii) the subscriber establishes to the satisfaction of the Board that his resignation is necessitated by incapacity for further service.

**18. Final Payment.**—Subject to any deduction under by-law 17, the amount standing to the credit of a subscriber shall become payable on his death or on the termination of his employment with the Board.

**19. Advances to subscribers.**—The Board may at any time and from time to time make a temporary advance to a subscriber from the amount standing to his credit in the Fund in respect of his own subscriptions subject to the following conditions:—

- (a) No advance shall be granted unless the Board is satisfied that the applicant's pecuniary circumstances justify it and an undertaking is given that it will be expended on the following object or objects, and not otherwise:—
  - (i) to pay expenses incurred in connection with the prolonged illness of the applicant or any member of his family or any person actually dependent on him,
  - (ii) to pay for the overseas passage for reasons of health or education of the applicant or any member of his family,
  - (iii) to pay obligatory expenses on a scale appropriate to the applicant's status in connection with marriages, funerals or ceremonies which by his religion it is incumbent on him to perform.
- (b) An advance may also be sanctioned for other good reasons if the necessity for such an advance is urgent and established to the satisfaction of the Board.
- (c) An advance shall not except for special reasons exceed 66-2/3rd per cent of the amount of subscriptions and interest thereon standing to the credit of the subscriber.
- (d) A second advance shall ordinarily not be granted if a previous advance together with interest thereon is still outstanding against a subscriber. A second advance might be granted in special cases, provided the combined sum of the amount outstanding from the first advance and the amount of the second advance does not exceed the amount admissible under clause (c) above.
- (e) Advances granted shall carry interest simple or compound at such rate, and shall be repaid in such monthly instalments, as the Board may direct.

**20. Final withdrawals by subscribers.**—The Board may permit the subscribers to make final withdrawals from the Fund for the same purposes and subject to the same terms and conditions as govern the final withdrawals from Provident Funds by the Central Government Servants, subject to suitable modifications, if any, made by it.

**21. Closing of Accounts.**—(a) The account of a subscriber shall be closed—

- (i) in the event of his death, on the next day thereafter,
  - (ii) in the event of retirement from the service of the Board or termination of his services, on the day of such retirement or termination.
- (b) When the account of a subscriber is closed, such amount if any, as the Board may decide, shall be added thereto in respect of interest and the contributions of the Board for the period from the 31st day of March preceding the death, retirement or termination of services, as the case may be, of the subscriber to the date of the closing of his account.

(c) Interest on the amount standing to the credit of a subscriber when his account is closed shall be payable till the end of the month preceding that in which payment of such amount is made or till the end of the sixth month after the month in which such amount became payable, whichever is earlier:

Provided that no interest shall be payable after the date which the Board has intimated to the person entitled to receive payment, or his agent, as the date on which the Board is prepared to make payment in cash or after the date on which a cheque for the amount in favour of that person is posted to his address.

**22. Nomination.**—(a) A subscriber shall, as soon as ~~he~~ <sup>he</sup> after joining the Fund, send to the Secretary a nomination conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable, or having become payable, has not been paid:

Provided that if at the time of making the nomination the subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family.

(b) If a subscriber nominates more than one person under clause (a), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

(c) Every nomination shall be in such one of the Forms set forth in the Second Schedule to these by-laws as is appropriate in the circumstances.

(d) A subscriber may at any time cancel a nomination by sending a notice in writing to the Secretary:

Provided that the subscriber shall along with such notice send a fresh nomination made in accordance with the provisions of this by-law.

(e) A subscriber may provide in a nomination—

(i) in respect of any specified nominee that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall pass to such other person as may be specified in the nomination;

(ii) that the nomination shall become invalid in the event of the happening of a contingency specified therein; Provided that if at the time of making the nomination the subscriber has no family, he shall provide in the nomination that it shall become invalid in the event of his subsequently acquiring a family.

(f) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under sub-clause (i) of clause (e) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of sub-clause (ii) of clause (e) or the proviso thereto, the subscriber shall send to the Secretary a notice in writing cancelling the nomination together with a fresh nomination made in accordance with the provisions of these by-laws.

(g) Every nomination made, and every notice of cancellation given, by a subscriber shall to the extent that it is valid, take effect on the date on which it is received by the Secretary.

**23. Payment on subscriber's death.**—Subject to any deduction under by-law 17, on the death of a subscriber occurring before the amount standing to his credit in the Fund has become payable or before the amount having become payable, has been paid—

(a) when the subscriber leaves a family—

(i) if a nomination made by the subscriber in accordance with the provisions of by-law 22 in favour of a member or members of his family subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination;

(ii) if no such nomination in favour of a member or members of the family of the subscriber subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the legal heirs of the subscriber;

(b) when the subscriber leaves no family, if a nomination made by him in accordance with the provisions of by-law 22 in favour of any person or persons subsists, the amount standing to his credit in the Fund or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

**Note.—(1)** When a nominee is a dependant of the subscriber as defined in clause (c) of section (2) of the Provident Funds Act, 1925, the amount vests in such nominee under sub-section (2) of section 3 of that Act.

**Note.—(2)** When the subscriber leaves no family and no nomination made by him in accordance with the provisions of by-law 22 subsists, or if such nomination relates only to a part of the amount standing to his credit in the Fund, the relevant provisions of clause (b) and of sub-clause (ii) of clause (c) of sub-section (1) of section 4 of the Provident Funds Act, 1925, are applicable to the whole amount or the part thereof to which the nomination does not relate.

**24. Agreement.**—Every subscriber shall sign an agreement in Form B of the First Schedule to these by-laws, agreeing to abide and be bound by these by-laws.

**25. Annual audit of accounts.**—The accounts of the Fund shall be closed as at 31st March in each year and audited annually by the auditors of the Board.

**26. Annual statement of accounts.**—(a) As soon as possible after the close of each year the Secretary shall send to each subscriber a statement of his account in the Fund—showing the opening balance at the beginning of the year, the total amount credited or debited during the year, the total amount of interest credited at the end of the year, and the closing balance at the end of the year.

(b) The Secretary shall attach to the statement of account an inquiry whether the subscriber desires to make any alteration in any nomination made under these by-laws.

(c) Subscribers shall satisfy themselves as to the correctness of the annual statement, and errors should be brought to the notice of the Secretary within two months of the receipt of the statement.

**27. Annual Report.**—An annual report accompanied by the certified accounts for the year shall be submitted to the Board by the Secretary, as soon after the year's working as possible.

**28. Banking Account.**—All receipts of the Fund shall be paid into a separate account with the State Bank of India or any other bank or banks approved by the Central Government. Such account shall be operated by the Secretary:

Provided that cheques for more than one thousand rupees shall be countersigned by the Chairman, Tea Board.

### CHAPTER III

#### *By-laws for Tea Board (Provident Fund) No. II.*

**29. Definitions.**—In this Chapter, unless the context otherwise requires—

(a) "Board" means the Tea Board;

(b) "Chairman" and "Vice-Chairman" mean the Chairman and the Vice-Chairman respectively of the Board;

(c) "Committee" means the Executive Committee of the Board;

(d) "family" means—

(i) in the case of a male subscriber, the wife and children of the subscriber, and the widow and children of a deceased son of the subscriber;

Provided that if a subscriber proves that his wife has been judicially separated from him or has ceased under the customary law of the community to which the parties belong to be entitled to maintenance, she shall henceforth be deemed to be no longer a member of the subscriber's family in respect of matters to which these by-laws relate, unless the subscriber subsequently indicates by express notice in writing to the Board that she shall continue to be so regarded;

(ii) in the case of a female subscriber, the husband and children of the subscriber, and the widow and children of a deceased son of the subscriber;

Provided that if the subscriber by notice in writing to the Board expresses her desire to exclude her husband from her family, the husband shall henceforth be deemed to be no longer a member of the subscriber's family in matters to which these by-laws relate, unless the subscriber subsequently cancels formally in writing her notice excluding him;

Note 1—"Children" in this clause means legitimate children.

Note 2—An adopted child shall be considered to be a child when under the personal law of the subscriber, adoption is legally recognised as conferring the status of a natural child;

- (e) "Fund" means the Tea Board (Provident Fund) No. II;
- (f) "Indian Tea Market Expansion Board" means the body constituted by the Central Government under Act IX of 1903;
- (g) "profits" or "losses" when used in relation to the Fund shall mean the yearly appreciation or depreciation, as the case may be, in the value of the Fund as represented by the difference to be ascertained on the 31st day of March in each year between the total value (after deducting all ascertained but unpaid expenses and liabilities, if any, and interest and dividends accrued to date) of the monies, investments and securities then representing the Fund (the value of the securities and investments being estimated according to their recognised market value on the date, such value to be determined by the Secretary) and the sum total of all the subscriptions to that date of the then existing members and of the contributions of the Board made in respect thereof;
- (h) "salary" means basic pay and includes leave salary;
- (i) "Secretary" means the Secretary to the Board;
- (j) "subscriber" means a subscriber to the Fund; and
- (k) "Trustees" mean the Trustees of the Fund.

**30. Constitution of the Fund.**—The Fund shall be constituted from the 1st day of April, 1960 for the benefit of the officers and the employees of the Indian Tea Market Expansion Board who are employees of the Tea Board. All the assets and liabilities in respect of the Provident Fund of those officers and employees of the Indian Tea Market Expansion Board shall, subject to the provisions of these by-laws, be transferred to this Fund.

**31. Trust.**—The Fund shall constitute a Trust upon and subject to the provisions of these by-laws, which Trust shall be irrevocable save with the consent of all the beneficiaries. The Chairman and the Vice-Chairman shall be the Trustees.

**32. Management.**—The management of the Fund shall, subject to the approval of the Trustees, be carried out by the Secretary.

**33. Annual audit of accounts.**—The accounts of the Fund shall be closed as at 31st March in each year and audited annually by the auditors of the Board.

**34. Membership.**—The officers and the employees mentioned in by-law 30 who are in the service of the Board on the 1st day of April, 1960 shall subscribe to the Fund.

**35. Amount of subscriptions.**—Except as provided by the next succeeding by-law, each subscriber shall subscribe to the Fund monthly a sum representing one-tenth of his salary and such subscription shall be deducted from the monthly salary and placed respectively to the credit of the account of each subscriber to be opened as hereinafter provided, and interest shall, if circumstances permit, be allowed thereon in accordance with the provisions in that behalf hereinafter contained.

**36. Increased subscriptions.**—Any subscriber may, on giving to the Board not less than one month's notice, expiring on the 31st day of March in any year, of his intention to do so, increase his monthly subscription from the date of the expiry of the notice to an amount representing in all one-fifth of his monthly salary. If a subscriber increases the rate of his subscription, he shall do so for not less than one year at a time, and he shall continue subscribing at such increased rate of one-fifth of his salary until the expiration of three months' notice,

which he shall give to the Board to expire on the 31st day of March in any year, of his intention to discontinue subscribing at such increased rate.

**37. Contribution by the Board.**—For and in respect of each complete year ending on the 31st day of March, the Board shall contribute to the Fund a sum equal to the amount received for that year from subscribers in respect of the subscriptions made in accordance with by-law 35 and shall pay the same into the account of the Trustees to be opened under by-law 39.

**38. Account of subscribers.**—Accounts shall be opened in the name of each subscriber in the form prescribed from time to time under section 58-1 of the Indian Income Tax Act, 1922. There shall be credited therein monthly the monthly subscriptions deducted from such subscriber's salary under by-laws 35 and 36 and, as soon as conveniently may be after the Board shall have made its contribution in each year, a sum out of such contribution equal to the amount received for that year from the subscriber in respect of the subscription of one-tenth of his salary made in accordance with by-law 35. The portion of each such account in which are shown the monthly subscriptions deducted from the subscriber's salary under by-laws 35 and 36 and the interest credited in respect thereof under by-law 41 is hereinafter referred to as that subscriber's "Subscription Account", and the portion in which are shown the amounts credited to the member out of the Board's contribution under by-law 37 and the interest credited in respect thereof under by-law 41 is hereinafter referred to as his "Bonus Account".

**39. Banking Account.**—An account shall be opened in the joint names of the Trustees and the Secretary in the State Bank of India or in such other bank as may be selected by the Trustees and sanctioned by the Committee from time to time. And into such account shall be paid all subscriptions deducted from salaries of subscribers under by-laws 35 and 36 and all contributions by the Board under by-law 37 and all such other sums as may be received by the Trustees from time to time on behalf of or on account of the Fund.

All moneys standing to the credit of such account shall be dealt with only in accordance with these by-laws and no sums shall be withdrawn from such account except by the Chairman and in the absence of the Chairman jointly by the Vice-Chairman and the Secretary.

**40. Investment of the Fund.**—All moneys not immediately required for the purpose of the Fund shall be, from time to time, invested by the Trustees. The investments may be made in any security in or upon which trust money may lawfully be invested under the Indian Trusts Act, 1882 or the moneys may be placed on deposit with any bank or banks approved by the Central Government.

The bank as mentioned in by-law 39 shall hold on behalf of the Trustees the securities of the Fund.

With the prior approval of the Committee, the investments of the Fund or part thereof may at any time be varied, transferred into, sold or encashed, subject to the provisions of these by-laws, in such manner as may seem expedient to the Trustees.

**41. Interest on Investments.**—On the 31st day of March in each year or as soon thereafter as conveniently may be, the Secretary shall ascertain the amount available for division amongst the subscribers arising from the interest and dividends accrued in respect of the year ending on that date on the moneys, investments and securities representing the Fund, and after deducting therefrom the expenses of management, the balance shall be divided amongst the subscribers in proportion to the total of the amounts standing to the credit of the respective Subscription and Bonus Accounts as on the 31st day of March in the preceding year, and shall be apportioned to the Subscription and Bonus Accounts of the subscriber in each case in proportion to the amounts standing to the credit of their respective Subscription and Bonus Accounts as at 31st day of March in the preceding year.

**42. Apportionment of profit or loss.**—On the 31st day of March in each year, or as soon thereafter as conveniently may be, the Secretary, subject to the approval of the Trustees, shall ascertain and determine the market value (as on the said 31st day of March) of all the investments and securities belonging to the Fund, and in this respect the decision of the Secretary as to what shall be considered the market value of each security and investment shall be final and binding, and thereupon the Secretary shall also ascertain and determine the aggregate value of

all the moneys, investments and securities for the time being forming the Fund, and after deducting therefrom all interest accrued thereon and dealt with under the last preceding by-law and all outstanding liabilities (if any) incurred under the provisions of these by-laws, the Secretary shall ascertain the "profits" or "losses", as the case may be, to the Fund for the year, such profits and losses, as the case may be, to be apportioned among the subscribers in the same manner as the interest is apportionable under the last preceding by-law and shall be credited or debited, as the case may be, to the Bonus and Subscription Accounts of each subscriber in proportion to the amounts standing to the credit thereof respectively.

**43. Advances to subscribers.**—The Trustees may at any time and from time to time make a temporary advance to a subscriber from the amount standing to his credit in the Fund in respect of his own subscriptions subject to the following conditions:—

- (a) No advance shall be granted unless the Trustees are satisfied that the applicant's pecuniary circumstances justify it and an undertaking is given that it will be expended on the following object or objects and not otherwise:—
  - (i) to pay expenses incurred in connection with the prolonged illness of the applicant or any member of his family or any person actually dependent on him,
  - (ii) to pay the overseas passage for reasons of health or education of the applicant or any member of his family,
  - (iii) to pay obligatory expenses on a scale appropriate to the applicant's status in connection with marriages, funerals or ceremonies which by his religion it is incumbent on him to perform.
- (b) An advance may also be sanctioned for other good reasons if the necessity for such an advance is urgent and established to the satisfaction of the Trustees.
- (c) An advance shall not except for special reasons exceed 66-2/3 per cent of the amount of subscriptions and interest thereon standing to the credit of the subscriber.
- (d) A second advance shall ordinarily not be granted if a previous advance together with interest thereon is still outstanding against a subscriber.

A second advance might be granted in special cases, provided the combined sum of the amount outstanding from the first advance and the amount of the second advance does not exceed the amount admissible under clause (c) above.

- (e) Subject to such alteration in the rate of interest and the number of instalments as may be made by the Trustees, advances granted shall for the time being carry simple interest at the rate of 3 per cent, and shall be repaid in not more than 24 equal monthly instalments.

**44. Final withdrawals by subscribers.**—The Board may permit the subscribers to make final withdrawals from the Fund for the same purposes and subject to the same terms and conditions as govern the final withdrawals from Provident Funds by the Central Government servants, subject to suitable modifications, if any, made by it.

**45. Acceptance of accounts by subscribers.**—The accounts of each subscriber shall be made up to the 31st day of March of each year, and each subscriber shall be required to certify in writing that the amounts therein shown, as standing to his credit, are correct.

**46. Credit of interest in subscriber's Bonus Account.**—The interest of a subscriber in the sums (if any) standing to his credit in his Bonus Account shall be provisional only upon his qualifying to receive the same or part thereof under the by-laws in that behalf hereinafter contained and until a subscriber shall have become so qualified to receive the same or part thereof he shall not be deemed to have any right, title or interest therein whatsoever.

**47. Nomination.**—(a) A subscriber shall renew his previous nomination or shall send to the Secretary a fresh nomination, in case there is no previous nomination, conferring on one or more persons the right to receive the amount that may stand to his credit in the Fund, in the event of his death before that amount has become payable or having become payable, has not been paid:

Provided that if at the time of making the nomination the subscriber has a family, the nomination shall not be in favour of any person or persons other than the members of his family.

(b) If a subscriber nominates more than one person under clause (a), he shall specify in the nomination the amount or share payable to each of the nominees in such manner as to cover the whole of the amount that may stand to his credit in the Fund at any time.

(c) Every nomination shall be in such one of the Forms set forth in the Second Schedule to these by-laws as is appropriate in the circumstances.

(d) A subscriber may at any time cancel a nomination by sending a notice in writing to the Secretary:

Provided that the subscriber shall along with such notice send a fresh nomination made in accordance with the provisions of this by-law.

(e) A subscriber may provide in a nomination—

(i) in respect of any specified nominee that in the event of his predeceasing the subscriber, the right conferred upon that nominee shall pass to such other person as may be specified in the nomination;

(ii) that the nomination shall become invalid in the event of the happening of a contingency specified therein; provided that if at the time of making the nomination the subscriber has no family, he shall provide in the nomination that it shall become invalid in the event of his subsequently acquiring a family.

(f) Immediately on the death of a nominee in respect of whom no special provision has been made in the nomination under sub-clause (i) of clause (e) or on the occurrence of any event by reason of which the nomination becomes invalid in pursuance of sub-clause (ii) of clause (e) or the proviso thereto, the subscriber shall send to the Secretary a notice in writing cancelling the nomination together with a fresh nomination made in accordance with the provisions of these by-laws.

(g) Every nomination made, and every notice of cancellation given, by a subscriber shall to the extent that it is valid, take effect on the date on which it is received by the Secretary.

**48. Payment on subscriber's death.**—On the death of any subscriber, the Secretary shall, subject to these by-laws, pay to any person or persons as mentioned hereinbelow in paragraph (a) or (b) the amount standing to his credit to the books of the Fund on the 31st March preceding such death, and also his paid up subscriptions for the then current year together with an additional sum equivalent to such paid up subscription for the then current year, but without any addition for interest for such broken period.

(a) When the subscriber leaves a family—

(i) if a nomination made by the subscriber in accordance with the provisions of by-law 47 in favour of a member or members of his family subsists, the amount admissible under these by-laws or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination;

(ii) if no such nomination in favour of a member or members of the family of the subscriber subsists, or if such nomination relates only to a part of the amount admissible under these by-laws, the whole amount or the part thereof to which the nomination does not relate, as the case may be, shall, notwithstanding any nomination purporting to be in favour of any person or persons other than a member or members of his family, become payable to the legal heirs of the subscriber.

(b) When the subscriber leaves no family, if a nomination made by him in accordance with the provisions of by-law 47 in favour of any person or persons subsists, the amount admissible under these by-laws or the part thereof to which the nomination relates, shall become payable to his nominee or nominees in the proportion specified in the nomination.

**NOTE 1.**—When a nominee is a dependant of the subscriber as defined in clause (c) of section (2) of the Provident Funds Act, 1925, the



amount vests in such nominee under sub-section (2) of section 3 of that Act.

**NOTE 2.**—When the subscriber leaves no family and no nomination made by him in accordance with the provisions of by-law 47 subsists, or if such nomination relates only to a part of the amount admissible under these by-laws, the relevant provisions of clause (b) and sub-clause (ii) of clause (c) of sub-section (1) of section 4 of the Provident Funds Act, 1925, are applicable to the whole amount or the part thereof to which the nomination does not relate.

**49. Power of Board to make deduction for liability.**—When the amount standing to the credit of a subscriber becomes payable, the Board may direct that any amount due under a liability incurred by the subscriber to the Board up to the total amount of the contributions of the Board to the account of the subscriber with interest thereon, shall be deducted from the amount payable to the subscriber and that the amount so deducted shall be paid to the Board or to the Fund, as the case may be.

**50. Power of Board to make deduction on dismissal.**—When the amount standing to the credit of a subscriber who has been dismissed from the service of the Board becomes payable, the Board may direct that the whole or any part of the contributions of the Board and of any interest accrued thereon shall be deducted from the amount standing to the credit of the subscriber and the amount so deducted shall be appropriated in the manner laid down in by-law 51; provided that, if the order of dismissal is subsequently cancelled, the amount so deducted shall be replaced to his credit in the Fund.

**51. Deducted sum etc. to revert to the Fund.**—All sums so deducted under by-law 50 and all unclaimable balance standing to a subscriber's credit in his Subscription and Bonus Accounts shall, subject nevertheless to the provision of the next succeeding by-law, fall back into the Fund and be apportioned among the subscribers in the same way as profits under by-law 42.

**52. Board's lien on contribution.**—In a case in which a subscriber is dismissed from the service of the Board, the Board shall have a first and paramount lien or charge upon the amount contributed by it to the individual account of such subscriber and all other moneys standing to the credit of such subscriber's Bonus Account for and in respect of all losses, damages, costs and expenses, which the Board may at any time pay, sustain or be put to by reason of any act of embezzlement or default of or by such subscriber and in the event of any claim arising by the Board against any subscriber under this by-law, the same shall be paid to the Board by the Trustees out of the sums standing to the credit of such subscriber in respect of all such contributions and interest thereon as aforesaid notwithstanding that such subscriber may not have qualified to receive any such contribution and interest thereon or part thereof.

**53. Form of certificate of balance due.**—In all cases wherein a certificate shall be required of the amount of the balance standing in the books of the Fund to the credit of a deceased subscriber, for the purposes of obtaining free of stamp duty a grant of probate or letters of administration, or succession certificate or any other purpose, such certificate shall be in the following form:

No. ....

*Tea Board (Provident Fund) No. II*

It is hereby certified that the balance standing in the books of the Tea Board (Provident Fund) No. II to the credit of.....  
of.....numbered as above on the day of.....  
was Rupees.....dated this.....day of.....19

Entered—

Examined.

Secretary.

**54. Trustees to be indemnified against claim.**—The Board undertakes to hold the Trustees indemnified against all proceedings, costs and expenses, occasioned by any claim in connection with the Fund not arising from negligence or fraud.

**55. Agreement.**—Every subscriber shall sign an agreement in Form B of the First Schedule to these by-laws, agreeing to abide by the and be bound by these by-laws.

\*Strike out whichever is unnecessary.

## SECOND SCHEDULE

[(See by-laws 22(c) and 47(c)]

## FORMS OF NOMINATION

## I. When the subscriber has a family and wishes to nominate one member thereof.

I hereby nominate the person mentioned below, who is a member of my family as defined in the Tea Board (Provident Fund) By-laws, 1960, to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable, or having become payable, has not been paid :—

Name and address of nominee	Relationship with subscriber	Age	Contingencies on the happening of which the nomination shall become invalid	Name, address and relationship of the person if any, to whom the right of nominee shall pass in the event of his pre-deceasing the subscriber
-----------------------------	------------------------------	-----	---	---

Dated this..... day of..... 19..... at.....

Signature of Subscriber.....

## Two witnesses to signature

1.....  
2.....

## II. When the subscriber has a family and wishes to nominate more than one member thereof.

I hereby nominate the persons mentioned below, who are members of my family as defined in the Tea Board (Provident Fund) By-laws, 1960, to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable, has not been paid, and direct that the said amount shall be distributed among the said persons in the manner shown below against their names :—

Name and address of nominees	Relationship with subscriber	Age	*Amount or share of accumulations to be paid to each	Contingencies on the happening of which the nomination shall become invalid	Name, address & relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber
------------------------------	------------------------------	-----	--	---	---

Dated this..... day of..... 19..... at.....

Signature of Subscriber.....

## Two witnesses to signature.

1.....  
2.....

\*Note—This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

III. When the subscriber has no family and wishes to nominate one person.

I, having no family as defined in the Tea Board (Provident Fund) By-laws, 1960, hereby nominate the person mentioned below to receive the amount that may stand to my credit in the Fund, in the event of my death before that amount has become payable, or having become payable has not been paid :—

Name & address of nominee	Relationship with subscriber	Age	Contingencies** on the happening of which the nomination shall become invalid	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber
---------------------------	------------------------------	-----	---	---

Dated this ..... day of ..... 19 .. at .....

Signature of Subscriber.....

Two witnesses to signature.

- 1.....
- 2.....

**\*\*Note—**Where a subscriber who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the event of his subsequently acquiring a family.

IV. When the subscriber has no family and wishes to nominate more than one person.

I, having no family as defined in the Tea Board (Provident Fund) By-laws, 1960, hereby nominate the persons mentioned below to receive the amount that may stand to my credit in the Fund in the event of my death before that amount has become payable, or having become payable, has not been paid, and direct that the said amount shall be distributed among the said persons in the manner shown below against their names :—

Name and address of nominees	Relationship with subscriber	Age	*Amount or share of accumulations to be paid to each	Contingencies on the happening of which the nomination shall become invalid **	Name, address and relationship of the person, if any, to whom the right of the nominee shall pass in the event of his predeceasing the subscriber
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Two witnesses to signature.

- 1.....
- 2.....

**\*NOTE—**This column should be filled in so as to cover the whole amount that may stand to the credit of the subscriber in the Fund at any time.

**\*\*NOTE—**Where a subscriber who has no family makes a nomination, he shall specify in this column that the nomination shall become invalid in the event of his subsequently acquiring a family.

## TEA CONTROL

*New Delhi, the 22nd February 1960*

**G.S.R. 218.**—In exercise of the powers conferred by sub-section (3) of section 8 of the Provident Funds Act, 1925 (19 of 1925), the Central Government hereby adds to the Schedule to the said Act the name of the public institution, namely, "The Tea Board" and, in exercise of the powers conferred by sub-section (2) of the said section, directs that the provisions of the said Act shall apply to the Provident Fund established for the benefit of the employees of the Tea Board.

[No. 32(16) Plant(A)/56.]

P. V. RAMASWAMY, Under Secy.

*New Delhi, the 23rd February 1960*

**G.S.R. 219.**—In exercise of the powers conferred by section 27 of the Khadi and Village Industries Commission Act, 1956, (61 of 1956), the Commission hereby makes, with the previous sanction of the Central Government, the following further amendments in the Khadi and Village Industries Commission Regulation, 1958, namely:

In the said Regulations:—

- (i) in sub-regulation (3) of regulation 6, after the words "superior to the appointing authority" and before the words "without notice" the words "during the period of probation" shall be inserted.
- (ii) in sub-regulation (2) of regulation 12, after the words "notwithstanding anything contained in sub-regulation (1)", and before the words "it shall be open"; the words "but subject to the proviso to sub-section (2) of section 14 of the Act" shall be inserted.
- (iii) for regulation 18 the following shall be substituted, namely:—

"18. All votes shall be taken by voice or by show of hands, unless the Chairman of the meeting decides that votes shall be taken by ballot in particular cases;"
- (iv) sub-regulation (5) of regulation 23 shall be omitted;
- (v) after regulation 23, the following regulation 23-A shall be inserted;

"23-A. *Financial powers.*—The Commission may delegate necessary Financial powers to its officers for ensuring expeditious disposal of work and smooth and efficient functioning of the organisation. The Commission may make suitable rules in this behalf for the guidance of its staff in order to ensure that these powers are judiciously used by the officers concerned;"

R. N. SALETORÉ,

Chief Executive Officer, Khadi and Village Industries Commission.

[No. F. 7(2)/59-K.V.E.]

C. S. RAMACHANDRAN, Jt. Secy.

(Department of Company Law Administration)

*New Delhi, the 22nd February 1960*

**THE COMPANIES (CENTRAL GOVERNMENT'S) GENERAL RULES AND FORMS, 1956**

**G.S.R. 220.**—In exercise of the powers conferred by section 642 of the Companies Act, 1956 (1 of 1956), the Central Government hereby makes the following amendment in the Companies (Central Government's) General Rules and Forms, 1956, published with the notification of the Government of India in the Ministry of Finance, Department of Company Law Administration No. S.R.O. 432A, dated the 18th February, 1956, namely:—

In Annexure A to the said rules, Forms 36-C and 36-D shall be omitted.

[No. F. 5/6/58-PR.]

T. S. MENON, Under Secy.

**MINISTRY OF COMMUNITY DEVELOPMENT & COOPERATION**  
(Department of Cooperation)

*New Delhi, the 13th February 1960*

G.S.R. 221.—In pursuance of rule 5 of the Agricultural Produce (Development and Warehousing) Corporations Rules, 1956 the Central Government hereby extends the term of office of members other than *ex-officio* members of the National Co-operative Development and Warehousing Board nominated under sub-section (2) of Section 3 of the Agricultural Produce (Development and Warehousing) Corporations Act, 1956 (28 of 1956) for a further period of six months with effect from the 1st March, 1960.

[No. F. 5-8/59-Plan.]

R. VENGU, Under Secy.

**MINISTRY OF TRANSPORT AND COMMUNICATIONS**

(Dep'ts. of Comms. and Civil Aviation)

(P. & T. Board)

*New Delhi, the 19th February 1960*

G.S.R. 222.—In exercise of the powers conferred by the proviso to article 369 of the Constitution, the President hereby makes the following amendments to the Telegraph Engineering Service (Class I) Rules, 1960 published with the notification of the Government of India in the Ministry of Communications (Department of Communications) No. 5/4/59-STA dated the 4th January 1960, namely:—

In the said rules,

(1) in clause (a) of rule 4. for the words "on payment", the words "one payment" shall be substituted;

(2) in rule 10, after clause (e), the following word and clause shall be inserted, namely:—

"or

(f) passed the Graduate Membership Examination of the Institution of Tele-Communication Engineering (India)";

(3) in rule 19, for the word "Probations", the word "Probationers" shall be substituted;

(4) in the note to Appendix I, for the word "degree", the word "degrees" shall be substituted.

[No. 5/4/59-STA.]

-S. K. KANJILAL.

Deputy Director General.

**MINISTRY OF FOOD & AGRICULTURE**

(Department of Agriculture)

*New Delhi, the 17th February 1960*

G.S.R. 223.—The following further amendments may be incorporated in the Schedule attached to the Deep Sea and Offshore Fishing Stations (Recruitment to Class III and Class IV Posts) Rules, 1959 as notified in this Ministry's Notification No. F. 3-32/58-FY(D), dated the 19th March, 1959.

(i) For the existing entries in cols. 5, 6 and 7 against items Nos. 1—4 substitute the words 'Not applicable'.

(ii) For the existing entry in col. 5 against item No. 5 (post of Stenographer) substitute the words and figures 'Below 25 years'.

(iii) For the existing entries in col. 8 substitute the words 'Two years'.

(iv) For the existing entries in col -1, 2, 3 against items Nos. 9 and 10 substitute the following:—

9. Mechanical Supervisor (Senior)	-do-	Rs. 250—10—500
10. Mechanical Supervisor (Junior)	-do-	Rs. 200—10—300.

[No. F. 23-52/59-FY(D).]

*New Delhi, the 20th February 1960*

**G.S.R. 224.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution the President hereby makes the following amendments in the schedule to the Deep Sea and Offshore Fishing Stations (Recruitment to Class I & Class II posts) Rules, 1959, as notified in this Ministry's Notification No. F. 3-32/58-FY(D) dated 13th October, 1959.

*Amendment No. I*

For existing entries in col. 9 substitute the words "Two years".

[No. F. 23-52/59-FY(D).]

K. B. THIAGARAJAN, Under Secy.

**(Department of Food)**

**ORDERS**

*New Delhi, the 19th February 1960*

**G.S.R. 225/Ess.Com./Sugar.**—In exercise of the powers conferred by clause 10 of the Sugar (Control) Order, 1955, the Central Government hereby directs that the powers conferred on it under clause 7 of the said Order in so far as they relate to the disposal, delivery and distribution of sugar released to the sugar factories in the States of Rajasthan, Assam and Madhya Pradesh for consumption in the respective States shall also be exercisable by the Governments of those States within their respective jurisdiction.

[No. 2-5/59-SV.]

**G.S.R. 226/Ess.Com.**—In exercise of the powers conferred by section 3 of the Essential Commodities Act, 1955 (10 of 1955) and clause 6A of the Sugar (Control) Order, 1955 and of all other powers hereunto enabling, the Central Government hereby makes the following amendments in the Order of the Government of India, in the Ministry of Food and Agriculture (Department of Food), G.S.R. No. 1369/Ess.Com., dated the 3rd December, 1959, namely:—

"In the said Order, for the words "the District Magistrate, or in the case of Calcutta, the Controller of Sugar and in the case of the Union Territory of Delhi, the Director of Food and Civil Supplies, Delhi", the words "the District Magistrate, or in the case of Calcutta, the Controller of Sugar, in the case of the Union Territory of Delhi, the Director of Food and Civil Supplies, Delhi and in the case of Bihar, the District Magistrate or the Sub-divisional Officers" shall be substituted."

[No. 22-4/59-SV.]

AMEER RAZA, Jt. Secy.

**MINISTRY OF EDUCATION**

*New Delhi, the 20th February 1960*

**G.S.R. 227.**—In exercise of the powers conferred by the proviso to article 309 of the Constitution, the President hereby makes the following amendments to the National Archives of India (Class III Posts) Recruitment Rules, 1959, published with the notification of the Government of India in the Ministry of Education No. G.S.R. 1148, dated the 17th October, 1959, namely:—

In the Schedule to the said Rules,—

(a) against serial No. 1, for the existing entries under column 14, the following entries shall be substituted, namely:—

"(i) Head Clerk, Bhopal,

- (ii) Assistants,
- (iii) Assistant-cum-Cashier,

with at least three years' service in the grade; and

- (iv) Hindi Assistant with not less than three years' service in the grade and not less than two years' service as Assistant. The latter requirement may be relaxed or waived in any special case by the Head of the Department after recording reasons therefor in writing."

(b) against serial No. 3, in the existing NOTE, under column 14, the following shall be inserted, namely:—

"It may also be filled by transfer of Hindi Assistant with not less than three years' service in the grade."

[No. F. 4/13/60-A-10.]

**L. ANAND**, Under Secy.

## MINISTRY OF LABOUR & EMPLOYMENT

*New Delhi, the 22nd February 1960*

**G.S.R. 328.**—In exercise of the powers conferred by section 58 of the Mines Act, 1952 (35 of 1952), the Central Government hereby makes the following amendment to the Mines Rules, 1955, the same having been previously published as required by sub-section (1) of section 59 of the said Act, namely:—

### *Amendment*

In the said rules.—

for sub-rule (1) of rule 53, the following sub-rule shall be substituted, namely:—

"(1) The registers referred to in section 55 shall be maintained in Forms G and H:

Provided that if the Chief Inspector is satisfied that any registers or muster rolls maintained in any other form give all the particulars required for the observance of the provisions contained in Chapter VII of the Act, he may, by an order in writing and subject to such conditions as he may impose, approve of the maintenance of the said registers or muster rolls in lieu of the registers in Forms G and H."

[No. M.R./Am(5) MIII-34(21)/58.]

**A. P. VEERA RAGHAVAN**, Under Secy.

*New Delhi, the 22nd February 1960*

**G.S.R. 229.**—In exercise of the powers conferred by section 38 of the Industrial Disputes Act, 1947 (14 of 1947), the Central Government hereby makes the following further amendments to the Industrial Disputes (Central) Rules, 1957, the same having been previously published as required by sub-section (1) of the said section, namely:—

### *Amendments*

In the said rules—

- (a) after rule 75, the following rule shall be inserted, namely:—

"75A. Notice of lay off.—(1) If any workman employed in an industrial establishment as defined in the Explanation below section 25A [not being an industrial establishment referred to in sub-section (1) of that section] is laid off, then, the employer concerned shall give notices of commencement and termination of such lay off in Forms O-1 and O-2 respectively within seven days of such commencement or termination, as the case may be.

- (2) Such notices shall be given by an employer in every case irrespective of whether, in his opinion, the workman laid off is or is not entitled to compensation under section 25C";



(b) after Form 'O', the following Forms shall be inserted, namely:—

"FORM O-1

(See rule 75A)

To

The Regional Labour Commissioner (Central),  
....(here specify the region concerned)

Sir,

Under rule 75A of the Industrial Disputes (Central) Rules, 1957 I/We hereby inform you that I/We have laid-off.....out of a total of\* ... workmen employed in the establishment with effect from† ..... for the reasons explained in the Annexure.

2. Such of the workmen concerned as are entitled to compensation under section 25C of the Industrial Disputes Act, 1947 will be paid compensation due to them.

Yours faithfully,

Copy forwarded to Conciliation Officer (Central) ..... [here specify the address of the Conciliation Officer (Central) of the local area concerned].

\*Here insert the number of workmen.

†Here insert the date.

††Here insert the position which the person who signs the letter holds with the employer issuing the letter.

#### ANNEXURE

Statement of reasons."

"FORM O-2

(See Rule 75A)

To

The Regional Labour Commissioner (Central),  
.....(here specify the region concerned)

Sir,

As required by rule 75A of the Industrial Disputes (Central) Rules, 1957 and in continuation of my/our notice dated\*.....in Form O-1, I/We hereby inform you that the lay-off in my/our establishment has ended on\*.....

Yours faithfully,

••

Copy to the Conciliation Officer (Central).....[here specify the address of the Conciliation Officer (Central), of the local area concerned].

\*Here insert the date.

\*\*Here insert the position which the person who signs the letter holds with the employer issuing the letter."

[No. LRI-1(64)/59-Am.XI.]

A. L. HANDA, Under Secy.

